

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

MEETING MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
Tuesday January 20, 2025, 6:30 pm Location: Alleghany Station 1

2026

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, MOMENT OF SILENCE FOR Chris Buckbee

Board member in attendance: Chris Mills, Oregon Burns Tenney, Chris King, Directors Absent: Donna Williamson (listened on phone but did not participate) and Pam Davis

Also in attendance: Assistant Chief David Arbogast, Assistant Chief Ned Cusato, Captain Cameron Shay, Jamie Perkio, District Manager Rae Bell Arbogast. Meeting minutes were taken by Secretary Genesis Devine

The meeting was called to order at 6:40pm by Vice President Chris Mills

2. CONSENT CALENDAR

- a) Approval of Agenda
- b) Approve Minutes for regular meeting held November 18, 2025
- c) Ratify Treasurer's report & bill payments for November and December 2025
- d) Ratify Meeting Schedule for 2026

Without objection the items are approved by consensus & the 2026 meeting schedule ratified

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.

No public comment

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

- a) **Correspondence since October meeting** – Rae Bell Arbogast reports that we received a notice of explosive storage at the Ruby Mine. We also received a Christmas card from California class & our auditors & a receipt was sent to the AK & CM Jennings Foundation for a donation of \$3,000. A representation letter was sent to the auditor, a get well card was sent to Cameron Shay, & a sympathy card was sent to Bob Cole. In addition, we received a notification from Sierra County for a public hearing on the special use permit for the 16-1 mine.
- b) **Member/Business Reports:**
 - 1. **District Chief's report-** Chief Buckbee absent
 - 2. **Assistant Chiefs' reports-** Assistant Chief Cusato reports that we responded to several vehicle fires, & mutual aid calls. We were requested for mutual aid to Camptonville but were cancelled. We successfully responded to an escaped debris fire & had the fire under control quickly with an area of spread of only ¼ acre. We also responded to a medical call, a mutual aid request for a chimney fire but that was cancelled. The majority of the team will need to take their Title 22 Public Safety First Aid refresher to stay up to date. Rae would like to take a step back from this aspect of the department so we are in search of a new trainer. Assistant Chief Arbogast reports that we are getting back in a new flow after the holidays with Chief Buckbee's absence. Captain Shay has taken the lead on trainings and is handling OIC for Pike when he is in district.

3. **Alleghany Fire Department Auxiliary**- Rae Bell reports that the auxiliary hosted a Christmas party on December 13. Attendance was around 30 people. During the event the auxiliary raised \$200. The district presented the firefighters with new sweatshirts, that they LOVE. A big thanks to the district.
4. **Board Member/Staff Reports** ~ Director Tenney completed board training with our insurance company, Golden State Risk Management Authority. Rae Bell had reported that we missed the deadline but they were willing to give an extension for our board members. These training modules help with a discount on our insurance. Director King will also be doing training to assist with this effort. Genesis & Rae Bell have been working on cleaning out the office at the Pike Fire House.
5. **Firewise Communities** – No report.
6. **Firehouse Projects & ADA Compliance ~ Both Departments**- pre-position time will be used to finish the ADA bathroom. We will need to purchase appliances & double check measurements to ensure ADA compliance before installation. The electrical and hot water are in. Ned & Rae Bell are working together to move the new storage building project forward in Jim's absence. They are working on gathering the documents requested by the building department. An electrical drawing for the building was submitted last week but have not heard back from the building department. We are also in need of a new estimate from the building company which includes prevailing wage. Once we have a permit from the building department then we can get bids for the concrete slab. The Allegheny station project is on hold until this project gets off the ground.
7. **Pending Grants** – Naloxone grant submitted January 20th

5. DISCUSSION and POSSIBLE ACTION ITEMS:

a) Unfinished business:

1. **Administrative Pay related to processing standby assignments and paid mutual aid calls.**- no update at this time. Will postpone discussion until next meeting.
2. **PG&E Easement on Alleghany Station 1 parcel**- PG&E adopted changes that Donna suggested. Motion to approve the most recent version of the easement agreement as included in the meeting packet made by Director King, 2nd by Director Tenney. Ayes: Mills, King & Tenney, Noes: none, Absent: Davis & Williamson. Motion carries. The agreement will need to be notarized.

b) New business:

1. **Accept Independent Audit Results for Fiscal Year 24-25**- Motion to accept the independent audit for fiscal year 24-25 made by director Tenney, 2nd by director King. Ayes: Mills, King Tenney, Noes: none, Absent: Davis, Williamson. Motion carries.

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday February 17, 2026 in Pike. Agenda items: Audit Engagement Letter for Fiscal Year 25-26, Consider updates to Policy # 1021 Record Retention
Updates to emergency response plan as recommended by GSRMA.

7. ADJOURNMENT

There being no further business before the board, the meeting was adjourned at 6:59 pm

Minutes respectfully submitted



Genesis Devine, 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: 1/20/2026

In the following location(s):

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

On 1/16 & 1/17/2026 (date)

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

Signed under penalty of perjury: X R Bell Arbogast
Rae Bell Arbogast

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 January 20, 2026 6:30 pm Location: Alleghany Station 1
For phone Conference dial 978-990-5144 Access code 6919768#

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, MOMENT OF SILENCE FOR Chris Buckbee
2. CONSENT CALENDAR
 - a) Approval of Agenda
 - b) Approve Minutes for regular meeting held November 18, 2025
 - c) Ratify Treasurer's report & bill payments for November and December 2025
 - d) Ratify Meeting Schedule for 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 ~
 5. Firewise Communities –
 6. Firehouse Projects & ADA Compliance ~ Both Departments-
 7. Pending Grants –
5. DISCUSSION and POSSIBLE ACTION ITEMS:
 - a) Unfinished business:
 1. Administrative Pay related to processing standby assignments and paid mutual aid calls.
 2. PG&E Easement on Alleghany Station 1 parcel
 - b) New business:
 1. Accept Independent Audit Results for Fiscal Year 24-25
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ The next regular meeting is scheduled for Tuesday February 17, 2026 in Pike. Agenda items: Audit Engagement Letter for Fiscal Year 25-26, Consider updates to Policy # 1021 Record Retention
Updates to emergency response plan as recommended by GSRMA.
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.

Pliocene Ridge CSD ~ Treasurer's Report for November 2025

Beginning Checking Account Balance \$ 7,867.59

DEPOSITS				Amount
Date	From:	For:		
11/20	USFS	Oregon Fire Mutual Aid	\$	7,863.05
11/26		see below	\$	29,856.10
	CAL OES	Standby 250095	\$ 14,792.68	
	CAL OES	Standby 250098	\$ 15,023.42	
	Dave O'Donnell	Red Cross Class held on Oct 26th	\$ 40.00	
Deposits Total			\$	37,719.15

EXPENDITURES					Amount
Ck #	Date	To:	For:		
EFT	11/1	WA Bank Credit Card		Details Below	\$ 43.18
				batteries headlamps and suction	\$ 76.13
				credit for battery cores 7180	\$ (54.00)
				postage	\$ 21.05
EFT		PG&E			\$ 613.69
				Alleghany Station 1	231.38
				Pike City Firehouse	\$ 157.92
				Forest City Streetlights	\$ 37.92
				Alleghany Streetlights	\$ 302.93
				Credit	\$ (116.46)
2813	11/3	Christina Dorn	Final payments for Chief Dorn 2024 mutual aid/standby	\$	6,981.12
2814	11/28	Cameron Shay	Mutual Aid Gross \$4,317.12	\$	3,573.75
2815	11/28	Chris King	Mutual Aid Gross \$3,114.17	\$	2,875.93
2816	11/28	Ethan Esch	Mutual Aid Gross \$4,710.61	\$	4,350.24
2817	11/28	Genesis Devine	Mutual Aid Gross \$393.49 + Secretary \$247.50	\$	591.96
2818	11/28	Jim Buckbee	Mutual Aid Gross \$393.49	\$	363.40
2819	11/28	Rae Bell Arbogast	October Admin 19.25 hours Gross \$317.63	\$	293.33
2820	11/28	Ryan McCoy	Mutual Aid Gross \$2,720.69	\$	2,512.56
2821	11/28	Sierra County Public Works	Fuel Charges October	\$	466.10
EFT	11/28	IRS	Federal Payroll Taxes Nov	\$	2,828.86

Expenditures/transfers out Total \$ 25,494.12

Reserve Account Detail	
Contingency	\$ 21,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 23,950.00
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	\$ 9,480.62
EMS Vehicle Fund	\$ 250.00
Interest Earned	
Reserve Account Total	\$ 80,486.94
Final update for For Fiscal Year 24/25 DONE	
CA Class Investment	
Beginning balance	\$ 103,056.52
Interest	\$ 342.05
CA Class ending Balance	\$ 103,398.57
Capital Imp. Fund = \$30,802.53 Gen. Fire Fund = \$72,288.20	

Ending Checking Account Balance \$ 20,092.62

Starting Savings account balance \$ 29,583.72

transfer from reserve fund savings interest

Ending Savings Account Balance \$ 29,583.72

General Fire Fund Total \$ 49,676.34

All Fire Funds (including reserves) \$ 224,101.23

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

Reserve account Starting Balance \$ 80,486.94

Reserve account Ending Balance \$ 80,486.94

Total All Funds \$ 233,561.85

Report prepared by Rae Bell Arbogast, Treasurer
 Verified against bank statement and QB balances by: X
 Note: Savings and Reserve account reconciled quarterly.

Pliocene Ridge Community Services District
Balance Sheet

As of November 30, 2025

Nov 30, 25

ASSETS

Current Assets

Checking/Savings

1000.1 · West America Checking	20,092.62
1001.1 · West America Savings	29,583.72
1002.1 · PRCSD Fund Account	80,486.94
1003.1 · CA Class Investment Fund	
1003A · CA CLASS	72,504.06
1003B · Capital Improvement Fund	30,894.51
Total 1003.1 · CA Class Investment Fund	<u>103,398.57</u>
Total Checking/Savings	<u>233,561.85</u>

=====

Pliocene Ridge CSD ~ Treasurer's Report for December 2025

Beginning Checking Account Balance \$ 20,092.62

DEPOSITS				Amount
Date	From:	For:		
12/15	see below			\$ 5,536.00
	Sierra County Service area 2	Medical Supplies	\$ 2,500.00	
	AK & CM Jennings Foundation	Donation for Pike Fire Dept	\$ 3,000.00	
	Underground Museum	Fire Extinguisher annual	\$ 18.00	
	Alleghany Water	Fire Extinguisher annual	\$ 18.00	
			Deposits Total	\$ 5,536.00

EXPENDITURES				Amount
Ck #	Date	To:	For:	
EFT	12/1	WA Bank Credit Card	Details Below	\$ 2,712.66
		Red Cross	Class for Ruby Mine Crew taught in October	\$ 400.00
		NAPA	Batteries for 7180 core charge credit applied Oct.	\$ 469.96
		Amazon	4 gear bags, 3 sleeping bags and 6 rechargeable batteries	\$ 254.76
		Gold Flat	Fuel	\$ 32.91
		Bound tree & Live Assist	AED PADS and Suction supplies	\$ 512.90
		AMAZON	Printer for Pike Firehouse	\$ 869.08
		B&C	Trash bags	\$ 20.02
		Suburban	Tank rentals both firehouse plu \$1.13 late fee	\$ 141.13
		USPS	postage	\$ 11.90
EFT		PG&E		\$ 568.03
			Alleghany Station 1	88.64
			Pike City Firehouse	\$ 138.57
			Forest City Streetlights	\$ 37.91
			Alleghany Streetlights	\$ 302.91
2822	12/15	Boden Klein and Sneesby	Independent Audit for Fiscal Year 24-25	\$ 3,500.00
2823	12/15	AT&T	Phones	\$ 73.66
2824	12/15	Jorgensen	Fire Ext. Annual Maint. (Museum and ACWD owe \$18 each)	\$ 936.30
	12/23	TRANSFER	to Fund account Jensen's donation to Pike FD	\$ 3,000.00
2825	12/31	Rae Bell Arbogast	November 2025 Admin. Hours 24.5 Gross \$404.25	\$ 373.33
EFT	12/31	IRS	Federal Payroll tax deposit	\$ 61.84

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

CA Class investment	
Beginning balanc	\$ 103,398.57
Interest	\$ 340.45
CA Class ending Balance	\$ 103,739.02
Capital Imp. Fund =\$30,996.23 Gen. Fire Fund =\$72,742.79	

Expenditures/transfers out Total	\$ 11,225.82
Ending Checking Account Balance	\$ 14,402.80
Starting Savings account balance	\$ 29,583.72
Ending Savings Account Balance	\$ 29,585.99
General Fire Fund Total	\$ 43,988.79
All Fire Funds (including reserves)	\$ 221,760.24
Note: Current year streetlight income/expense is comingled with general fire fund.	
Reserve account Starting Balance	\$ 80,486.94
Transfer to Pike FD unallocated	\$ 3,000.00
Interest	\$ 6.11
Reserve account Ending Balance	\$ 83,493.05
Total All Funds	\$ 231,220.86

Report prepared by Rae Bell Arbogast, Treasurer
 Verified against bank statement and QB balances by: X
 Note: Savings and Reserve account reconciled quarterly.

RECORDING REQUESTED BY AND RETURN TO:

PACIFIC GAS AND ELECTRIC COMPANY
300 Lakeside Drive, Suite 210
Oakland, CA 94612
Attn: Land Rights Library

Location: City/Uninc _____
Recording Fee \$ _____
Document Transfer Tax \$ _____

- This is a conveyance where the consideration and Value is less than \$100.00 (R&T 11911).
- Computed on Full Value of Property Conveyed, or
- Computed on Full Value Less Liens & Encumbrances Remaining at Time of Sale
- Exempt from the fee per GC 27388.1 (a) (2); This document is subject to Documentary Transfer Tax

(SPACE ABOVE FOR RECORDER'S USE ONLY)

Signature of declarant or agent determining tax

LD# 2119-10-10010

EASEMENT DEED

PLIOCENE COMMUNITY SERVICE DISTRICT, a public agency,

hereinafter called Grantor, hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, hereinafter called Grantee, the right from time to time to excavate for, construct, reconstruct, install, replace, remove, maintain, inspect and use facilities of the type hereinafter specified, together with a right of way therefor, on, and under the easement areas as hereinafter set forth, and also ingress thereto and egress therefrom, over and across the lands of Grantor situated in the unincorporated area of the County of Sierra, State of California, described as follows:

(APN 004-240-023)

Lot 65 as shown upon the Record of Survey Map filed for record January 24, 1986 in Book 8 of Maps and Surveys at pages 13 through 23, inclusive, Sierra County Records.

The facilities and easement areas are described as follows:

Such underground conduits, pipes, manholes, service boxes, wires, cables, and electrical conductors; aboveground marker posts, risers, and service pedestals; underground and aboveground switches, fuses, terminals, and transformers with associated concrete pads; and fixtures and appurtenances necessary to any and all thereof, as Grantee deems necessary for the transmission and distribution of electric energy and for communication purposes; all to be located within the strip of land of the uniform width of 10 feet lying 5 feet on each side of the alignment of said facilities as initially installed hereunder; and such devices and equipment with suitable concrete pads and adequate protection therefor as Grantee may from time to time deem necessary for transforming electric energy located within the parcel of land outlined by heavy dashed lines and located around the facilities as initially installed hereunder. The approximate locations of said facilities are shown upon Grantee's Drawing No. L-19-10-34, labeled as EXHIBIT "A", attached hereto and made a part hereof.

Grantee agrees that on receiving a request in writing, it will, at Grantee's expense, survey, prepare and record a "Notice of Final Description" referring to this instrument and setting forth a description of said strip of land.

Grantor further grants to Grantee the right, from time to time, to trim or to cut down, without Grantee paying compensation, any and all trees and brush now or hereafter within said easement areas, and shall have the further right, from time to time, to trim and cut down trees and brush along each side of said easement areas which now or hereafter in the opinion of Grantee may interfere with or be a hazard to the facilities installed hereunder, or as Grantee deems necessary to comply with applicable state or federal regulations.

Grantor also grants to Grantee the right to use such portion of said lands contiguous to said easement areas as may be reasonably necessary in connection with the excavation, construction, reconstruction, replacement, removal, maintenance and inspection of said facilities.

Grantor also grants to Grantee the right to excavate, grade, and level the ground, including the right to construct, reconstruct, replace (of initial size or any other size), remove, maintain, and inspect walls to maintain the graded slopes for the protection of Grantee's public utility facilities located within the easement areas, together with the right to construct and maintain drainage facilities and other appurtenances in connection with the walls.

Grantor hereby covenants and agrees not to place or construct, nor allow a third party to place or construct, any building or other structure, or store flammable substances, or drill or operate any well, or construct any reservoir or other obstruction within said easement areas, or diminish or substantially add to the ground level within said easement areas, or construct any fences that will interfere with the maintenance and operation of said facilities.

Grantor also grants to Grantee the right to install, maintain, and use aboveground facilities and equipment including, but not limited to cabinets, boxes, a pole-mounted antennae, and other appurtenances ("Aboveground Communication Facilities") at the location within the easement area as shown on said EXHIBIT "A" for the purpose of transmitting and receiving data to remotely monitor, control, and operate equipment associated with the electric facilities, and the right to install, maintain, and use additional Aboveground Communication Facilities in the future at other location within the easement area that will not materially interfere with Grantor's use of said lands; together with the right to energize and install adequate protection for the Aboveground Communication Facilities.

Grantor further grants to Grantee the right to apportion to another public utility (as defined in Section 216 of the California Public Utilities Code) the right to construct, reconstruct, replace, remove, maintain, inspect, and use the communications facilities within said easement areas including ingress thereto and egress therefrom.

Upon the completion of any construction activities within said easement area, Grantee shall restore the surface, including paving, vegetation and other improvements to as near as practicable to the condition that existed prior to such construction. Grantee shall repair any damage to said lands including damage to any existing infrastructure (such broken water pipes or communication lines) caused by Grantee as a result of exercising its rights.

Grantee's non-use of the easement area for a continuous period of 1 year shall be conclusive evidence of abandonment, provided, i) Grantor shall first give Grantee written notice of its intent to terminate based on abandonment and Grantee shall have no less than 90 days' to object, and ii) all deactivated facilities within said easement area have been abandoned to Grantee's current standards. If Grantee fails to demonstrate non-abandonment of the easement area during the 90 day period, this easement will terminate and Grantee shall, upon Grantor's written request and expense, execute and deliver a quitclaim deed or other instrument removing this easement from title. Grantee's use of less than all of the easement area or its intended use, regardless of duration, shall not be considered abandoned. Natural disasters, acts of war, or other circumstances beyond Grantee's reasonable control shall not be deemed abandoned or considered in calculating any period of abandonment.

Except in cases of emergency, prior to entering upon portions of Grantor's property, Grantee shall make a reasonable attempt to notify Grantor prior to performing work in non-emergency situations with a description of work to be performed and time estimate for completion.

The legal description herein, or the map attached hereto, defining the location of this utility distribution easement, was prepared by Grantee pursuant to Section 8730 (c) of the Business and Professions Code.

The provisions hereof shall inure to the benefit of and bind the successors and assigns of the respective parties hereto, and all covenants shall apply to and run with the land.

PLIOCENE COMMUNITY SERVICE
DISTRICT, a public agency,

Name
Title

Name
Title

I hereby certify that a resolution was adopted
on the ____ day of _____, 20____, by the

authorizing the foregoing grant of easement.

By _____

Attach to LD: 2119-10-10010
Area: 6
Land Service Office: Sacramento
Line of Business: Electric Distribution (43)
Business Doc Type: Easements
MTRSQ: 21.19.10.34.42
PG&E Drawing Number: L-19-10-34
LD of any affected documents: n/a
LD of any Cross-referenced documents: n/a
Plat No.: H14, H1413
Type of interest: Electric Underground (4), Communications (6)
Order: 35374204
County: SIERRA
Prepared By: A3AP
Checked By: DYMT
Approved By: W1PH, NXCD

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of _____)

On _____, before me, _____ Notary Public,
Insert name

personally appeared _____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

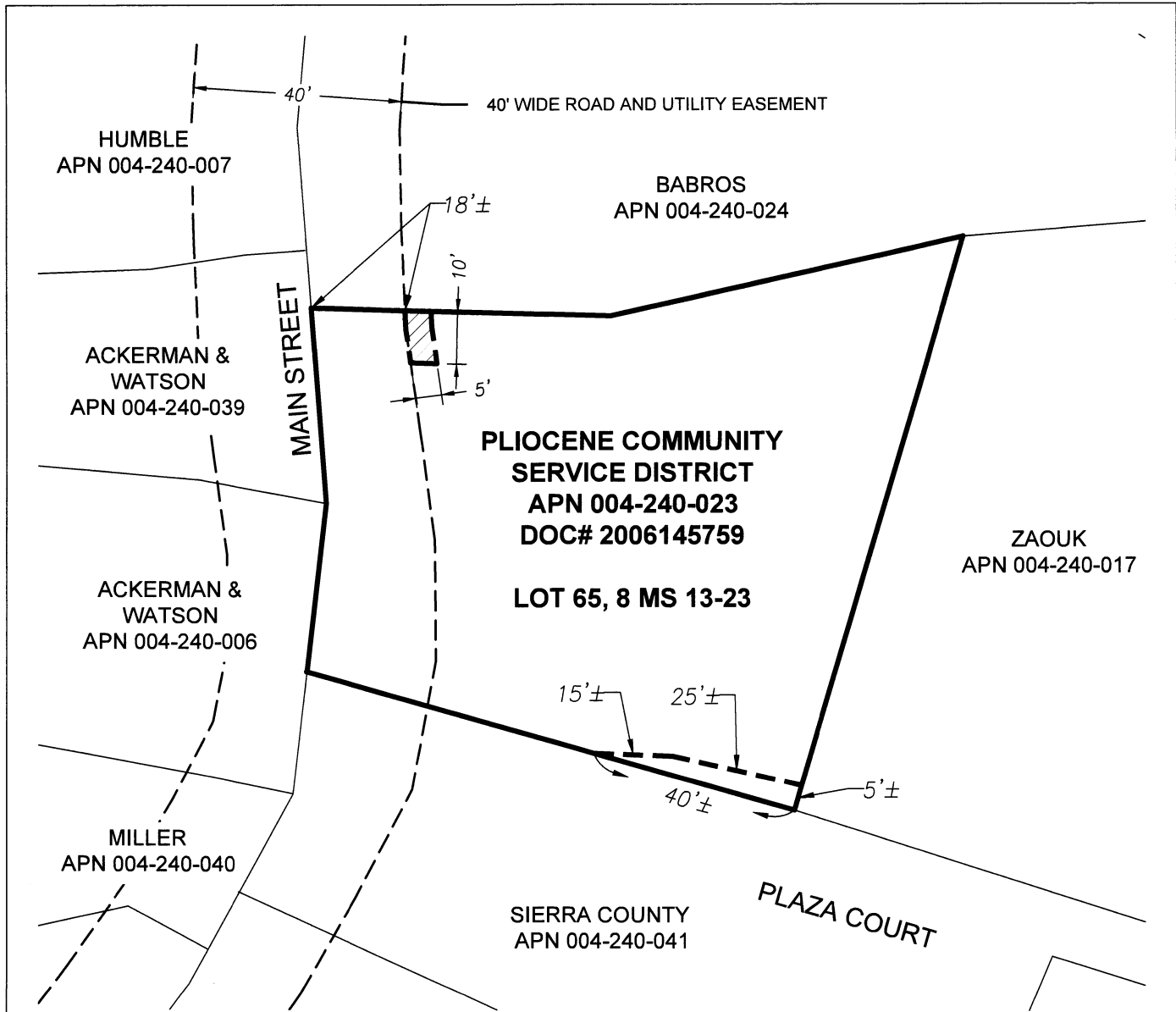
WITNESS my hand and official seal.

Signature of Notary Public

(Seal)

CAPACITY CLAIMED BY SIGNER

- Individual(s) signing for oneself/themselves
- Corporate Officer(s) of the above named corporation(s)
- Trustee(s) of the above named Trust(s)
- Partner(s) of the above named Partnership(s)
- Attorney(s)-in-Fact of the above named Principal(s)
- Other _____



LEGEND

- SUBJECT PROPERTY LINES
- ADJACENT PROPERTY LINES
- EXISTING EASEMENT (AS SHOWN ON 8 MS 13)
- EASEMENT AREA AS NOTED (50 SQFT ±)
- APPROXIMATE CENTERLINE
- 10' WIDE EASEMENT AREA (400 SQFT ±)



PROPERTY LINES ARE APPROXIMATE AND FOR REFERENCE PURPOSES ONLY.
 UNLESS OTHERWISE SHOWN, ALL COURSES EXTEND TO OR ALONG BOUNDARIES OR LINES.

SHEET 1 OF 1
EXHIBIT "A"

PG&E - CWSP - ALLEGHANY 1102CB SIERRA PH 1.1					SCALE 1" = 30'	DATE 9/30/2025
SECTION SE¼ NW¼ 34	TOWNSHIP 19N	RANGE 10E	MERIDIAN MDM	COUNTY OF: SIERRA F.B.: N/A	CITY OF: UNINCORPORATED	CH.BY: DYMT
PLAT MAP REFERENCES H14, H1413 8 MS 13-23				PG&E	SIERRA DIVISION	35374204 L-19-10-34 AUTHORIZE DRAWING NO.

**PLIOCENE RIDGE COMMUNITY
SERVICES DISTRICT**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2025

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
TABLE OF CONTENTS
JUNE 30, 2025

<u>Page Number</u>	<u>Title</u>
1 - 2	Independent auditor's report
3 - 5	Management's discussion and analysis
6	Governmental funds balance sheet / statement of net position
7	Statement of governmental revenues, expenditures and changes in fund balance / statement of activities
8 - 12	Notes to financial statements
	<u>Required Supplementary Information</u>
13	Budgetary comparison schedule
14	Notes to supplementary information
	<u>Other Information</u>
15	Organization



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the governmental activities of Pliocene Ridge Community Services District (PRCSD) as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Pliocene Ridge Community Services District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of PRCSD, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about PRCSD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or

the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PRCSD's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about PRCSD's ability to continue as a going concern for a reasonable period of time.

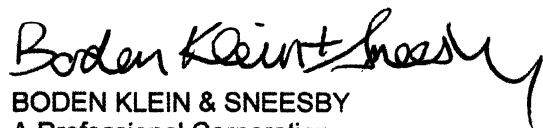
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 audits of the basic financial statements. We do 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the organization of PRCSD, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.



BODEN KLEIN & SNEESBY
A Professional Corporation
Roseville, California
November 14, 2025

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
JUNE 30, 2025

Background/History

Pliocene Ridge Community Services District (PRCSD) was established by the Sierra County Board of Supervisors on February 3, 2004, Resolution 2004-013; approved by the Sierra County Local Agency Formation Commission on February 26, 2004, Resolution 2004-01; and recognized by the California State Board of Equalization Notice of Formation dated December 1, 2004. PRCSD began operations on July 1, 2005.

The District encompasses approximately 115 square miles of southwestern Sierra County and includes the communities of Alleghany, Forest City, and Pike City and lies within the boundaries of the Tahoe National Forest. These three communities are divided by 13 miles of mountainous terrain and have a total population of approximately 250 people. The District includes industrial forest lands, gold mining properties (both active and inactive) as well as an influx of recreational land users.

The District came into being after many years of struggle to meet the continually increasing insurance costs to the Volunteer Fire Departments of both Alleghany and Pike City. In its formation, PRCSD provided some financial relief by combining resources and personnel. The District was established to provide fire protection and emergency medical services, management of street lighting in Alleghany and Forest City, and to develop park and recreation services. At its formation, the District received the fire/EMS resources of both existing Public Benefit Non-Profit Corporations (volunteer fire departments) including a donation of startup revenues to fund the first six months of operation. PRCSD received its first designated tax revenues in January of 2006 to fund the operations of the fire/EMS and street lighting components of the District.

Fire/EMS Services

The District is a mid-mountain rural region with mixed conifer forest along the ridges and hardwood forest/chaparral vegetation along the steep canyon walls and ravines. There is a mixture of Federal Responsibility Areas (FRA) and State Responsibility Areas (SRA) within the District; however, the Tahoe National Forest (USFS) provides both FRA and SRA wildfire suppression services. There are no "Local Responsibility Area" (LRA) services provided by Cal Fire in the District. The District maintains three fire stations staffed entirely by Volunteer First Responders. The Pike City Station has automatic aid agreements with the neighboring communities of North San Juan and Camptonville. The District also has mutual aid operating agreements with Cal Fire, USFS, and California Office of Emergency Services (Cal OES).

Street lighting

The District includes street lighting services in Alleghany and Forest City. The tax revenues to fund the streetlights are a fixed percentage of the tax base coincident with the Alleghany County Water District tax rate area. This fixed percentage was initially calculated based on historical data provided by Sierra County at the time of formation. The street lighting revenues and expenses are kept in a separate fund.

Parks/Recreation Services

At this time, the District is not providing any Parks or Recreation Services.

Finances

Income: The District receives revenues from property taxes, donations, grants and mutual aid/emergency response compensation. Usually, property taxes provide most of the annual revenue, but the district relies on grants and donations to cover a significant portion of operating costs. During the fiscal year ending 6/30/2025, Cal-OES funded standby assignments during extreme fire weather events, which significantly augmented the District's revenue for the year.

Expenses: A significant amount of labor is donated by volunteers to maintain the facilities and equipment and to handle administrative tasks associated with operating the district. Currently, there is one paid administrative position, Secretary/Treasurer, paid hourly at minimum wage. First responders are paid for certain mutual aid and standby calls, but otherwise are 100% volunteer.

Accounting procedure changes

Prior to fiscal year 23/24 the district had a Policy of allocating emergency response/mutual aid revenues by department and most operational expenditures were separated by fire department (Pike City or Alleghany). In recent years, the operation of the departments has become increasingly combined with one district fire chief and crews comprised of members of both fire departments. The district has also begun to accept standby assignments from CAL-OES with crews composed of firefighters and vehicles from both departments. Considering these changes and other considerations, the board voted to end the policy of tracking mutual/aid standby revenues by department. Payroll is also no longer tracked by department and funds generated by these calls are no longer allocated by department but remain in the general fire fund or may be placed into the newly established Fire Services Capital Improvement Fund.

Additionally, the costs of medical supplies and the training of fire department personnel are no longer being tracked by department. Medical supplies are shared between departments and most trainings are joint trainings with both fire departments. Further consolidation of department expenses is likely to occur as it is more cost effective to share supplies and other resources between the two fire departments on an "as-needed" basis.

Analysis: budgeted vs actual results (see page 13, required supplementary information)

Income: Mutual aid/standby income came in \$165,266 (110%) higher than expected because of more mutual aid and standby assignments as explained under "Finances" above. Donations income came in \$34,597 (692%) higher than projected thanks to donations in the amount of \$30,106 made by the Pike Community Support Foundation. Grant income came in \$23,153 (2,315%) higher than projected thanks to a Grant from USDA Rural Development for 50% of the cost of a new (used) rescue truck for the Pike City Fire Dept.

Operating expenses: Utilities expense came in \$1,285 (22%) higher than projected due to higher electrical costs. The County Tax distribution fee came in \$768 (20%) higher than expected but this is offset by higher-than-expected tax revenue. (The fee is a percentage of the revenue.) Administrative & Professional Fees came in \$5,083 (156%) higher than projected due to engineering costs related to an alternatives analysis for adding larger engine bays to the Pike City Firehouse. Building repairs and maintenance came in \$11,895 (39%) lower than projected due to repair work that was completed on Station 1 in Alleghany. Payroll expense came in \$71,687 (91%) higher than projected offset by mutual aid income. Training and medical expenses came in \$4,359 (396%) higher than projected due to the purchase of new CPR Mannequins that were donated by the Alleghany Fire Dept. Auxiliary (included in donations income above). Medical expenses were offset by a \$1,000 grant from Sierra County Service Area 2. Alleghany Fire Operations Expense came in \$1,633 (62%) lower than projected. Pike City Fire Operations Expense came in \$13,341

(172%) higher than projected but this was offset by donations from the Pike Community Support Foundation for Radios, Headlamps, Gas detectors, and Security Cameras. Office Expenses came in \$2,052 (216%) higher than expected mostly due to the unanticipated purchase of Office Equipment (Speaker phones for each firehouse, label maker, and printer.)

Additionally, the district invested \$56,572 in fixed assets, primarily for the purchase of a new (used) Rescue Truck housed in Pike for \$40,887, plus \$15,685 for a mini-split pump heating and cooling unit for the Pike City Firehouse donated by the Pike Community Support Foundation.

The positive result of \$87,746 of actual over budgeted for the fiscal year was primarily due to higher than projected revenue as explained above.

Request for Information

This financial report is designed to provide a general overview of PRCSD's finances. Questions concerning any of the information in the report or requests for additional information should be addressed to PRCSD, 100 Pike City Road, Pike City, CA 95960 or emailed to plioceneridge@gmail.com. Interim managerial financial reports (cash-based) and meeting notices are regularly posted on the district's website: plioceneridge.org.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
JUNE 30, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Assets			
Cash	\$ 229,565	\$ -	\$ 229,565
Accounts receivable	13,316	-	13,316
Capital assets, net	-	186,230	186,230
Total Assets	\$ 242,881	\$ 186,230	\$ 429,111
 LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 14,792	\$ -	\$ 14,792
Total Liabilities	14,792	-	14,792
 Fund Balance / Net Position			
Fund Balance			
Unassigned	228,089	(228,089)	-
Total Fund Balance	228,089	(228,089)	-
Total Liabilities and Fund Balance	\$ 242,881		
 Net Position:			
Net investment in capital assets		186,230	186,230
Unrestricted		228,089	228,089
Total Net Position		\$ 414,319	\$ 414,319

The accompany notes are an integral part of these financial statements.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Fire/EMS Services			
General revenues			
Property taxes-fire	\$ 32,538	\$ -	\$ 32,538
Donations	39,597	-	39,597
Mutual Aid	315,266	-	315,266
Grant	24,153	-	24,153
Other	3,717	-	3,717
Interest	1,628	-	1,628
	<u>416,899</u>	<u>-</u>	<u>416,899</u>
Total general revenues			
Program expenditures/expenses			
Public protection	229,606	-	229,606
Support services	6,390	-	6,390
Capital outlay	56,572	(56,572)	-
Depreciation	-	13,259	13,259
	<u>292,568</u>	<u>(43,313)</u>	<u>249,255</u>
Total program expenditures / expenses			
Excess of expenditures over revenues - fire / EMS service	<u>124,331</u>	<u>43,313</u>	<u>167,644</u>
Street lights			
Revenue	5,331	-	5,331
Expenditures	(4,315)	-	(4,315)
Excess of revenues over expenditures - street lights	1,016	-	1,016
Changes in Fund Balance / Net Position	125,347	43,313	168,660
Fund Balance / Net Position			
Beginning of year	<u>102,742</u>	<u>142,917</u>	<u>245,659</u>
Fund Balance / Net Position			
End of year	<u><u>\$ 228,089</u></u>	<u><u>\$ 186,230</u></u>	<u><u>\$ 414,319</u></u>

The accompanying notes are an integral part of these financial statements.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 ORGANIZATION

Pliocene Ridge Community Services District (the District) was organized in 2004 to provide fire protection services, emergency medical services and street lighting. The District merged the volunteer fire departments of Alleghany and Pike City.

The District's financial and administrative functions are governed by a five-member Board of Directors appointed by the Sierra County Board of Supervisors.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

Revenues (Exchange and Non-exchange Transactions) / Expenses & Expenditures

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Accounts Receivable

There are no significant receivables at June 30, 2025 which are not scheduled for collection within one year of year end. The District considers all amounts to be collectible and therefore has established no allowance for credit losses.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Donations of capital assets are recorded at their fair values in the period received. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Property Taxes

The District's principal source of revenue is derived from property taxes levied by the county. All funds are collected by Sierra County. Property taxes are apportioned to the District. All property taxes are levied as of July 1 for the fiscal year ending June 30. Property taxes and overrides attach as an enforceable lien on property as of January 1. Taxes are due and payable and delinquent as follows:

	<u>First Installment</u>	<u>Second Installment</u>
Due Date	November 1	February 1, following year
Delinquent Date	December 10	April 10, following year

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

Fund Equity

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Non-spendable Fund Balance – Includes the portions of fund balance not appropriate for expenditures.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Restricted Fund Balance – Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance – Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance – Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board.

Unassigned Fund Balance – Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

Fund Balance

The District's fund balance at June 30, 2025 consisted of the following:

	<u>General Fund</u>
Unassigned fund balance	<u>\$228,089</u>

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District does not have a formal minimum fund balance requirement. The District's policy is that committed, assigned, or unassigned amounts are considered to have been spent when the expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. This policy also applies to restricted and unrestricted fund balances.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 3 CASH, CASH EQUIVELANTS, AND INVESTMENTS

Cash, cash equivalents, and investments consist of the following at June 30, 2025:

Checking	\$	19,581
Savings		31,994
PRCSD Fund		76,407
Board reserved:		
CA CLASS (reserve)		71,231
CA CLASS (Capital Improvements)		<u>30,352</u>
 Total		 <u>\$ 229,565</u>

The District maintains a checking and 2 (two) savings accounts with West America. The savings accounts earn interest. Such cash deposits are fully collateralized by federal depository insurance.

The District is a voluntary participant in the California CLASS (Cooperative Liquid Assets Securities System) Prime Fund. CA CLASS is a joint powers authority that provides the District with a pooled investment option. The Prime Fund is required to be invested in investments permitted by California law, specifically California Government Code Section 53601.

The District's funds in CA CLASS are invested in a diversified portfolio of underlying investments such that it considers the risk of material loss to be minimal. The funds held in CA CLASS can be withdrawn on demand.

Under the California Government Code, the District may only invest its funds in the following investment types:

Investments	Maximum % of Portfolio
U.S. Treasury Obligations	None
U.S. Agency Obligations	None
State and Local Government Bonds	None
Bankers' Acceptance	40%
Commercial Paper	25%
Negotiable Certificates of Deposit/CD Placement	30%
Service Repurchase Agreements	None
Reverse Repurchase Agreements and loans of Securities	20%
Medium Term Notes	30%
Mutual Funds and Money Market Mutual Funds	20%
Collateralized Bank Deposits	None
Mortgage Pass Through Securities	20%
Bank Time Deposits	None
County Pooled Investment Funds	None
Joint Powers Authority Investment Pools	None
Local Agency Investment Fund (LAIF)	None

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

The District does not have a formal written investment policy. By limiting the District's investments to CA CLASS, in accordance with the California Government Code, the District minimizes its credit quality risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk.

Note 4 CHANGES IN CAPITAL ASSETS

	Balance, Beginning of Year	Additions	Disposals	Balance, End of Year
Land	\$ 14,840	\$ -	\$ -	\$ 14,840
Equipment	126,466	-	-	126,466
Structures	140,309	15,685	-	155,994
Vehicles	129,749	40,887	-	170,636
	<u>\$ 411,364</u>	<u>\$ 56,572</u>	<u>\$ -</u>	<u>\$ 467,936</u>
Accumulated Depreciation	<u>\$ 268,447</u>	<u>\$ 13,259</u>	<u>\$ -</u>	<u>\$ 281,706</u>
Net Investment in capital assets:				<u>\$ 186,230</u>
Depreciation expense for the year ended June 30, 2025:				<u>\$ 13,259</u>

Note 5 RISK OF LOSS

Pliocene Ridge Community Services District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2024/2025 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

Note 6 CONCENTRATION OF CREDIT RISK

The Pliocene Ridge Community Services District maintains bank accounts at West America Bank. The accounts are covered by FDIC insurance and are fully collateralized.

Note 7 SUBSEQUENT EVENTS

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, November 14, 2025.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT

REQUIRED SUPPLEMENTAL INFORMATION

JUNE 30, 2025

PLIOCENE RIDSG COMMUNITY SERVICES DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues:				
Property taxes- fire	\$ 30,000	\$ 30,000	\$ 32,538	\$ 2,538
Mutual Aide	150,000	150,000	315,266	165,266
Donations	5,000	5,000	39,597	34,597
Grants	1,000	1,000	24,153	23,153
Other	599	599	3,717	3,118
Property Taxes- street lights	5,331	5,331	5,331	-
Interest	-	-	1,628	1,628
Total Revenues	191,930	191,930	422,230	230,300
Expenditures:				
Utilities	5,749	5,749	7,034	(1,285)
Insurance	13,562	13,562	13,488	74
County tax distribution fee	3,900	3,900	4,668	(768)
Administration & professional fees	3,250	3,250	8,333	(5,083)
Public relations	504	504	701	(197)
Building repair & maintenance	30,223	30,223	18,328	11,895
Payroll	78,000	78,000	149,687	(71,687)
Training and medical expenses	1,100	1,100	5,459	(4,359)
Miscellaneous expenses	2,150	2,150	3,540	(1,390)
Alleghany Fire Operations:	2,624	2,624	991	1,633
Pike City Fire Operations:	7,724	7,724	21,065	(13,341)
Office expense	650	650	2,702	(2,052)
Subtotal	149,436	149,436	235,996	(86,560)
Fixed asset expenditure - Pike (capital outlay)	-	-	56,572	(56,572)
Street lights	4,893	4,893	4,315	578
Subtotal	4,893	4,893	60,887	(55,994)
Total Expenditures	154,329	154,329	296,883	(142,554)
Excess of Revenues Over (Under)				
Expenditures	37,601	37,601	125,347	87,746
Fund Balance, Beginning of Year,	102,742	102,742	102,742	-
Fund Balance End of Year	\$ 140,343	\$ 140,343	\$ 228,089	\$ 87,746

The accompanying notes are an integral part of these financial statements.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a Schedule of Revenues, Expenditures and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT

OTHER INFORMATION

JUNE 30, 2025

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT
ORGANIZATION
JUNE 30, 2025**

BOARD OF DIRECTORS AND OFFICERS

Donna Williamson	President
Chris Mills	Vice-President
Oregon Burns Tenney IV	Director
Chris King	Director
Pam Davis	Director
Rae Bell Arbogast	District Manager/Treasurer (non-board position)

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

DRAFT



AGENDAS, APPROVED MINUTES AND FINANCIAL INFO.
POSTED ONLINE AT plioceneridge.org
SEND AN EMAIL TO plioceneridge@gmail.com
to be added to the notification list.

2026 SCHEDULE OF REGULAR MEETINGS

3rd Tuesday of the month with no meeting in July or Dec.
Nov. meeting on a Monday to coincide with Fire Dept. Training

Meetings alternate between the Pike City Firehouse and Fire Station 2 in Alleghany
514 Miners Street (County Yard). **The last meeting of 2025 was held in Pike.**

JANUARY	Tuesday	January 20, 2026	6:30pm
FEBRUARY	Tuesday	February 17, 2026	6:30pm
MARCH	Tuesday	March 17, 2026	6:30pm
APRIL	Tuesday	April 21, 2026	6:30pm
MAY	Tuesday	May 19, 2026	6:30pm
JUNE	Tuesday	June 16, 2026	6:30pm
JULY	No meeting		
AUGUST	Tuesday	August 18, 2026	6:30 pm
SEPTEMBER	Tuesday	September 15, 2026	6:30pm
OCTOBER	Tuesday	October 20, 2026	6:30pm
NOVEMBER	Monday	November 9, 2026	6:30pm
DECEMBER	No meeting		

DRAFT

Pliocene Ridge Community Services District
Profit & Loss Budget vs. Actual 50% thru fiscal year
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4020.1 · Tax Revenue Fire	0.00	31,000.00	-31,000.00	0.0%
4030.1 · Donations Income	3,100.00	6,000.00	-2,900.00	51.7%
4040.1 · Grant Income	0.00	1,000.00	-1,000.00	0.0%
4071.1 · Mutual Aid Revenue	67,610.70	100,000.00	-32,389.30	67.6%
4072.1 · Training Income	500.00			
4080.1 · Interest Income	2,173.29	4,000.00	-1,826.71	54.3%
4082.1 · Other Income	2,616.46	3,100.00	-483.54	84.4%
Total Income	76,000.45	145,100.00	-69,099.55	52.4%
Gross Profit	76,000.45	145,100.00	-69,099.55	52.4%
Expense				
6000 · FIRE SERVICES OVERHEAD				
6170.1 · PG&E				
6170.2 · PG&E Alleghany	633.91	1,200.00	-566.09	52.8%
6170.3 · PG&E Pike City	903.71	2,500.00	-1,596.29	36.1%
Total 6170.1 · PG&E	1,537.62	3,700.00	-2,162.38	41.6%
6172.1 · Telephone	360.99	804.00	-443.01	44.9%
6174.1 · Water				
6174.2 · Water Alleghany	530.75	554.00	-23.25	95.8%
Total 6174.1 · Water	530.75	554.00	-23.25	95.8%
6176.1 · Propane				
6176.2 · Propane Alleghany	65.00	500.00	-435.00	13.0%
6176.3 · Propane Pike	103.20	200.00	-96.80	51.6%
Total 6176.1 · Propane	168.20	700.00	-531.80	24.0%
6180.1 · Insurance				
6180A · Liability Insurance	3,335.00			
6180B · Vehicle Insurance	1,347.00			
6180C · Property Insurance	3,807.00			
6180D · Work Comp	4,321.00			
6180E · Cyber Liability	359.00			
6180F · Crime Bond	91.00			
6180.1 · Insurance - Other	-663.97	12,919.00	-13,582.97	-5.1%
Total 6180.1 · Insurance	12,596.03	12,919.00	-322.97	97.5%
6190 · Red Cross Fees	400.00			
6230.1 · Fees Dues Licenses	93.63	243.00	-149.37	38.5%
6250.1 · Office Expense				
6250A · Postage	54.95			
6250C · Computer/Software and related	293.80			
6250D · Office equipment	869.08			
6250.1 · Office Expense - Other	0.00	2,190.00	-2,190.00	0.0%
Total 6250.1 · Office Expense	1,217.83	2,190.00	-972.17	55.6%
6265.1 · County Tax Distribution Fee	0.00	4,030.00	-4,030.00	0.0%
6270.1 · Professional Fees				
6270A · Independent Auditor Fees	3,500.00	3,500.00	0.00	100.0%
Total 6270.1 · Professional Fees	3,500.00	3,500.00	0.00	100.0%
6275.1 · Public Relations/website	504.00	960.00	-456.00	52.5%
6280.1 · Property Assessments	0.00	61.00	-61.00	0.0%
6295.1 · Building Repairs & Maint.				
6295.3 · Buildings Rep. & Maint. Pike Ci	798.83			

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

Pliocene Ridge Community Services District Profit & Loss Budget vs. Actual July through December 2025

	Jul - Dec 25	Budget	\$ Over Bud...	% of Budget
Total 6295.1 · Building Repairs & Maint.	798.83			
6297.2 · Fixed Asset Expenditures Allgny	0.00	15,000.00	-15,000.00	0.0%
6297.3 · Fixed Asset Expenditures Pike C	7,624.00	100,000.00	-92,376.00	7.6%
6702.1 · Penalties and Interest	1.13			
6703.1 · Mileage reimbursement	21.00			
6705.1 · Adjustments	-37.84			
6709.1 · Payroll Expense				
6709A · Payroll Expense accrual	-2,555.14			
6709.1 · Payroll Expense - Other	31,936.51	54,000.00	-22,063.49	59.1%
Total 6709.1 · Payroll Expense	29,381.37	54,000.00	-24,618.63	54.4%
Total 6000 · FIRE SERVICES OVERHEAD	58,697.54	198,661.00	-139,963.46	29.5%
6900 · OPERATIONS				
6910.1 · Training	275.08	2,500.00	-2,224.92	11.0%
6911.1 · Medical Supplies	512.90	2,000.00	-1,487.10	25.6%
6912.1 · Food and Lodging Assignments	1,698.84	1,000.00	698.84	169.9%
6914.1 · Fuel	1,139.78	1,500.00	-360.22	76.0%
6915.1 · Supplies	292.39	600.00	-307.61	48.7%
6916.1 · Equipment Repair and Maint.	1,110.49	1,300.00	-189.51	85.4%
6917.1 · Small Equipment				
6917P · Personal Protective Equipment	100.91			
6917R · Radios	4,846.20			
6917U · Uniforms and T's	948.09			
6917.1 · Small Equipment - Other	278.52	7,060.00	-6,781.48	3.9%
Total 6917.1 · Small Equipment	6,173.72	7,060.00	-886.28	87.4%
6918.1 · Vehicle Repair & Maint.				
6918.2 · Vehicle Exp. Alleghany				
7180 · 7180 Repairs & Maint.	415.96			
Total 6918.2 · Vehicle Exp. Alleghany	415.96			
6918.3 · Vehicle Expense Pike City				
6740 · 6740 Repairs and Maint	55.62			
6760 · 6760 Repairs & Maint.	108.86			
Total 6918.3 · Vehicle Expense Pike City	164.48			
6918.1 · Vehicle Repair & Maint. - Other	96.40	1,000.00	-903.60	9.6%
Total 6918.1 · Vehicle Repair & Maint.	676.84	1,000.00	-323.16	67.7%
Total 6900 · OPERATIONS	11,880.04	16,960.00	-5,079.96	70.0%
Total Expense	70,577.58	215,621.00	-145,043.42	32.7%
Net Ordinary Income	5,422.87	-70,521.00	75,943.87	-7.7%
Other Income/Expense				
Other Income				
9020.4 · Tax Revenue Street Lights	0.00	5,331.00	-5,331.00	0.0%
Total Other Income	0.00	5,331.00	-5,331.00	0.0%
Other Expense				
9170.4 · PG&E Streetlights Alleghany	1,521.30	3,696.00	-2,174.70	41.2%
9171.4 · PG&E Streetlights Forest City	190.75	480.00	-289.25	39.7%
9172.4 · Streetlight Management	0.00	240.00	-240.00	0.0%
9180.4 · Tax Dist. Fee Streetlights	0.00	692.00	-692.00	0.0%
Total Other Expense	1,712.05	5,108.00	-3,395.95	33.5%
Net Other Income	-1,712.05	223.00	-1,935.05	-767.7%
Net Income	3,710.82	-70,298.00	74,008.82	-5.3%

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

Pliocene Ridge Community Services District
Balance Sheet
 As of December 31, 2026

Dec 31, 26

ASSETS	
Current Assets	
Checking/Savings	
1000.1 · West America Checking	11,403.98
1001.1 · West America Savings	29,585.99
1002.1 · PRCS D Fund Account	83,493.05
1003.1 · CA Class Investment Fund	
1003A · CA CLASS	72,742.79
1003B · Capital Improvement Fund	30,996.23
Total 1003.1 · CA Class Investment Fund	103,739.02
Total Checking/Savings	228,222.04
Other Current Assets	
1215.1 · Undeposited Funds	1,663.84
Total Other Current Assets	1,663.84
Total Current Assets	229,885.88
Fixed Assets	
1300.1 · Property	
1300.1 · Property	
1300.2 · Land Alleghany	11,387.00
1300.3 · Land Pike City	3,453.00
1320.2 · Buildings Alleghany	52,574.00
1320.3 · Buildings Pike City	104,734.80
Total 1300.1 · Property	172,148.80
1350.1 · Equipment	
1350.1 · Equipment	
1350.2 · Equipment Alleghany	60,612.31
1350.3 · Equipment Pike City	65,853.35
Total 1350.1 · Equipment	126,465.66
1370.1 · Vehicles	
1370.1 · Vehicles	
1370.2 · Vehicles Alleghany	41,821.72
1370.3 · Vehicles Pike City	128,813.13
Total 1370.1 · Vehicles	170,634.85
1390.1 · Accumulated Depreciation	-281,704.80
Total Fixed Assets	187,544.51
TOTAL ASSETS	417,430.39
LIABILITIES & EQUITY	
Equity	
3010.1 · Investment in Fixed Assets	186,229.91
3110.1 · Retained Earnings	231,200.48
Total Equity	417,430.39
TOTAL LIABILITIES & EQUITY	417,430.39

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