



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS

Thursday June 15, 2023, 6:30 pm

Location: Pike City Firehouse

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 May 11, 2023 c) Ratify Treasurer's report & bill payments for May 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. Adopt preliminary budget for Fiscal Year 23/24
b) New business
1. Accept donation of laptop computer valued at \$543.00 donated by Chris Kissinger for the Pike Firehouse.
2. Amend bylaws Article II to allow a call-in option for board meetings.
3. Update Policy #1020 Administrative duties
4. Renew Rae Bell contract for services, current contract expires June 30th.
5. Appoint Risk Manager per policy #1030
6. Consider changing the name of the "General Fund" to either "The Fire Fund" or the "General Fire Fund"

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Next meeting date August 17, 2023 in Alleghany (No meeting scheduled for July) Agenda Items:

7. ADJOURNMENT

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MINUTES of the Regular Meeting of the

Pliocene Ridge CSD Board of Directors

Date: Thursday May 11, 2023 Time: 6:30 pm

Location: Alleghany Firehouse Station 2 514 Miners Street Alleghany

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:30 pm by President Larry Allen. **Flag Salute.** Director Pam Davis was sworn in. Present: Board members, Larry Allen, Pam Davis, Grace Lundeen and Chris Mills Director Bruce Coons arrived after the Consent Calendar was approved. Also in attendance: Pliocene Ridge Fire Chief Chris Dorn, Alleghany Assistant Chiefs David Arbogast and Ned Cusato. Pike Community Support Foundation President Roland Robertson and Treasurer Denise Ruane. Public present: Vicky Tenney. 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 April 20, 2023 and the Treasurer's report for April 2023. **A motion was made to approve the consent calendar by Grace Knowles, seconded by Chris Mills Ayes: Allen, Davis, Lundeen, Mills Noes: none Absent: Coons Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: For items not listed on agenda. Vicky Tenney wanted to know why there was no call-in option on the agenda. Larry Allen explained that he had done some research and determined that with the COVID-19 emergency over, the district cannot allow remote meetings under those rules. He said that something can be added to the bylaws to allow them. This will be on the June agenda for board consideration.

Denise Ruane had a question about the treasurer's report, she wanted to know what the \$495 in strike team administration paid to Rae Bell Arbogast was for besides payroll. Rae Bell explained that it included time spent getting the district set up to be paid. She will provide a copy of her hours next month.

4. INFORMATION/DISCUSSION ITEMS

a) Correspondence:

Incoming: Notice of explosives storage (forwarded to Forest Service), Notice that annual Government Compensation report was filed from Blain Boden, consumer confidence report notice of availability from Alleghany County Water District.

Outgoing: Thank you letter and receipt for tax purposes for computer donated to the Pike Firehouse by Chris Kissinger, Pam Davis board seat renewal papers sent to the County

b) Committee/Member/Business Reports:

1. Chief's Report ~ Chief Dorn reported that activity has been light. There was one vegetation fire at the end of April. He submitted a payment request to CDF. Trainings have been full, with several new faces. It is really good to see. One of the trainees donated a new laptop computer to the Pike Firehouse for trainings. The new tires have not been installed on engine 7180 but should be soon. Nevada County Consolidated FPD is surplussing a water tender. He is trying to get it to replace the old tender in Pike 6790. It is a very nice truck that has been stored inside.

2. Assistant Chief's Report: Alleghany Fire Assistant Chiefs David Arbogast and Ned Cusato reported they have been building new hose packs at training. It was explained that a hose pack is used on wildland fires to quickly extend a hose lay 100 feet at a time.

3. *AVFD non-profit corp:* ~ Rae Bell reported that all the delinquent filings and the currently due files have been submitted. The delinquent status has not changed yet. Everything was sent by certified mail to the State.
4. *Pike Community Support Foundation* ~ Roland Robertson reminded Chief Dorn that he would like a wish list from him.
5. *Board Member/Staff Reports* ~ Report provided in writing. Additionally it was reported that NORCAL EMS had granted another 90 days in addition to the first 60 days to sort out the ambulance MOU issue. (Through August)
6. *Firewise Community Projects* ~ Chief Dorn reported that another 320 hours of fuel reduction work can be added to this year's tally thanks to clearing on Ridge Rd by the Washington Ridge Crew in conjunction with the County Road Crew.
7. *Firehouse Projects & ADA Compliance:*~ It was reported that the planning committee met on May 3rd and came up with four options to consider for the alternatives analysis. Another meeting is needed to fine-tune the ideas. A meeting was scheduled for Tuesday May 30th.

8. *Pending Grants:* None.

5. ACTION ITEMS

a) *Unfinished Business* None

b) *New Business*

1. *Motion to rescind decision made on March 16th regarding changes to Policy # 2010 – After a long discussion a motion was made by Chris Mills to rescind the changes made to Policy # 2010 on March 16th. 2nd by Grace Lundeen. Ayes: Lundeen & Mills Noes: Allen, Coons & Davis Absent: none Abstain: none ~ Motion Failed.*

2. *Motion to rescind decision to put mutual aid revenue earned in 2022 in the General Fund:* It was determined that this motion was not needed because the previous motion failed.

3. No action needed.

4. No action needed. Copies of the preliminary budget were distributed for consideration in June.

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS

The next regular meeting is scheduled for June 15, 2023 at the Pike City Firehouse. Agenda Items: Fiscal Year 23/24 Preliminary Budget adoption, Consider adding a remote call-in option to the bylaws.

7. ADJOURNMENT:

There being no further business before the board, the meeting was adjourned at 7:08 PM.

Respectfully submitted,
Rae Bell Arbogast, Secretary



Pliocene Ridge Community Services District

Serving the Communities of Allegheny, Forest City and Pike City
 100 Pike City Road
 Pike City, CA 95960
 plioceneridge.org

Treasurer's Report for May 2023

Beginning Checking Account Balance \$ 3,507.27

DEPOSITS

| Date | From: | For: | Amount |
|-----------------------|------------------|---|--------------------|
| 30-May | Golden State RMA | Training Grant for Rural Medical Skills Day | \$ 1,000.00 |
| Deposits Total | | | \$ 1,000.00 |

EXPENDITURES

| Ck # | Date | To: | For: | Amount |
|-------------------------------------|------|----------------------------|--------------------------|--------------------|
| EFT | 5/1 | WA credit card | details below | \$ 368.46 |
| | | GoDaddy | domain name renewal | \$ 31.16 |
| | | Suburban Propane | Propane Allegheny | \$ 337.30 |
| EFT | 5/4 | PG&E | | \$ 911.05 |
| | | | Allegheny Firehouse | \$ 152.58 |
| | | | Pike Firehouse | \$ 458.39 |
| | | | Allegheny Streetlights | \$ 280.84 |
| | | | Forest City Streetlights | \$ 19.24 |
| 2672 | 5/31 | AT&T | Phones Allegheny & Pike | \$ 62.66 |
| 2673 | 5/31 | Sierra County Public Works | Fuel Allegheny FD | \$ 71.32 |
| Expenditures/transfers Total | | | | \$ 1,413.49 |

| Reserve Account Detail | |
|------------------------------|---------------------|
| Contingency | \$ 24,500.00 |
| Allegheny Fire Unallocated | \$ 8,000.00 |
| Allegheny Dispatch Office | \$ 700.00 |
| Pike City Fire Unallocated | \$ 19,950.00 |
| Streetlights | \$ 7,126.30 |
| Pike City Firehouse | \$ 3,064.76 |
| Pike City Engines | \$ 11,202.95 |
| Allegheny Firehouses | \$ 11,409.37 |
| Allegheny Engines | \$ 4,588.78 |
| Interest Earned | \$ 18.01 |
| Reserve Account Total | \$ 90,560.17 |

| | |
|---|----------------------|
| Ending Checking Account Balance | \$ 3,093.78 |
| Starting Savings account balance | \$ 45,992.97 |
| interest earned | |
| Ending Savings Account Balance | \$ 45,992.97 |
| General Fund (accounts listed above) Total | \$ 49,086.75 |
| Reserve account Starting Balance | \$ 87,560.17 |
| Donation from Jennings Foundation for Pike FD | \$ 3,000.00 |
| interest earned | |
| Reserve account Ending Balance | \$ 90,560.17 |
| Total ALL FUNDS | \$ 139,646.92 |

Report prepared by Rae Bell, Treasurer

Verified against bank statement and QB balances by: X

Name Printed _____

Note: Savings and Reserve account reconciled quarterly.

title _____



Staff report for meeting date 6/14/2023

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

Agenda item 4. a) Correspondence since last meeting

Incoming: Certificate of appreciation to all first responders from NORCAL EMS,

Outgoing: Pam Davis oath of office papers sent to the Sierra County Clerk Recorders Office, Thank you letter and receipt for tax purposes sent to JK Jennings foundation for \$3,000 donation for Pike City FD

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

- The radio license for call sign KD27938 used for the repeater in Alleghany was renewed and is now current through 5/27/2033.
- The SAM.GOV account was renewed for another year.

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

- The Planning Committee met again on Tuesday May 30, 2023. The purpose of the meeting was to fine-tune some of the options to be considered in the alternatives analysis for adding larger engine bays and creating an ADA compliant meeting/community space at the Pike City Firehouse. In attendance: Ned Cusato, Bruce Coons, Roland Robertson, Denise Ruane, David and Rae Bell Arbogast. Denise & Roland will be working with architect Bruce Boyd to have the alternatives analysis done. We anticipate lots of questions once Bruce Boyd gets started.

Agenda item 4. b) 8 Pending Grants

- ❖ Nothing actively pending at this time.

COMMENTARY ON A FEW THINGS:

At the May 2023 Board Meeting, a comment was made that the 2022 CAL OES Stand-by assignments were in Pike. To clarify: both of the 2022 CAL OES stand-by assignments were district-wide. The only stipulation for the staging was for them to be on stand-by for Pliocene Ridge CSD. The crew opted to remain mostly at the Pike City Firehouse to work on cleaning it up and because there is cell coverage there. They did not stay at the firehouse the entire time nor were they required to.

There was also a comment about the \$13,000 in rent revenue that the Sierra County board of supervisors (BOS) allocated to Station 2 in Alleghany for the PG&E Community Resource Center usage. When the money was received, I suggested that the Pliocene Ridge CSD board of directors ask the BOS to let it be allocated to either firehouse in Alleghany. The main reason for that was two-fold: 1. Having the money allocated separately to Station 2 would have required the creation of yet another reserve fund. 2. Fire Station 1 in Alleghany is still in need of critical repairs. At that time, it did not occur to me to ask the BOS if they could allocate the money to be used for ANY firehouse. That also would have required the creation of yet another reserve fund. Possibly this is something that should be considered: the creation of a “Capital Improvement Fund” that is not linked to a specific Fire Dept. However, in all my years of serving our fire departments, more and more I am realizing that attaching strings to our own money is not always smart.

Regarding the March 2023 changes to the Fund Policy eliminating the sections about splitting mutual aid revenue between fire departments. It recently occurred to me that the simplest way to explain the stance of those of us who supported that change is to point out that there is NO MONEY earned by the individual fire departments. If the fire departments paid their own expenses separately then you could come up with a “net earnings” figure but that is not the case.

Most important in my opinion, is the fact that the district is finally looking at long-term planning on a district-wide level. Both the Board and Staff of Pliocene Ridge CSD all agree that the highest major expense (capital expenditure) priority for the district is to determine the best way to add two large engine bays in Pike and to provide an ADA compliant community space, and then to build it! The alternatives analysis that is in the works, is the first step. This is a long-term project. The highest priority for the vehicle fleet has been identified as upgrading the Pike City FD Water Tender.

Another thing that I want to say about the reserve funds is this: last summer, after the first surplus firetruck was sold, I got a phone call from Roland wanting to know why the money had not been put into the Pike City FD Vehicle Reserve Fund yet. I was tired when he called, and his manner was very assertive. All I said was: “It takes time” or something like that and I wasn’t very nice about it either. In hindsight, I wish that I would have explained that I was waiting for the final advertising bill from the Mountain Messenger so that I could determine the total advertising expense which was being split 3 ways between all three surplus vehicles. As soon as I got that final advertising bill, the money was moved.

There is nothing complicated about how the reserve funds are updated. Currently a few policies deal with this: Policy #2070 Disposition of Assets states that the net income from vehicle and equipment sales shall be allocated to the reserve funds of the department that utilized the equipment, Policy 2120 Donations to the District states that donations that are earmarked for a specific fire department shall be placed in the “unallocated” reserve fund for the specified department, Policy # 4000 Streetlights details the procedures for updating the streetlight fund annually and of course, there is Policy #2010 Reserve Funds which was simplified at the March 2023 BOD meeting.

What is hard to follow and that needs to be cleaned up is the reserve fund tracking sheet. That sheet was developed over the years by adding to it each time that a new policy involving the reserve funds was adopted. Hopefully a new sheet will be created in time for final budget adoption this year.

Another complication is the fact that the streetlight fund cannot be updated until after the final tax income check arrives for each fiscal year. This is because the formula for arriving at the streetlight portion of the County Management fee is based on the actual percentage charged on all the tax income for the year. The final check usually arrives in July but sometimes does not arrive until August. The total fund balances on the treasurer’s report cannot be caught up to the June 30th (fiscal year-end) actual balance until after the final check arrives from the County.

Response to information published by the Pike Community Support Foundation in November of 2022

Note: I was advised not to respond directly to this article when it first came out, but I feel an ever-increasing responsibility to do so. I think it is important to address these things when they come up.

In the Pike Community Support Foundation’s November newsletter there was an article with no title or author listed that starts out on a positive note, documenting the Foundation’s contributions to the Pike City Fire Dept. since 2015. This shows that the donations, grants and fundraising proceeds were used for their intended purpose. This should be a “win-win”.

However, the next paragraph states in part that *“Our local district, the Pliocene Ridge Community Services District (PRCSD) receives local property tax revenue to serve, among othersemergency medical and fire needs. Since 2015PRCSD has purchased \$7,410 in equipment for the Pike Firefighters and has reimbursed the Foundation \$7,000 for the stairs at the Pike Firehouse.* It goes on to compare that \$14,410 spent on Pike to the \$45,705 spent by the district on equipment and vehicles for Alleghany for the same period. No mention is made about the fact that the district is responsible for ALL expenses related to running both fire departments. The dollar figures being compared between Pike and Alleghany are not an “apple to apple” comparison. The figure for Alleghany INCLUDES grants and donations, but the figure for Pike does not. The five-year history included on the district’s budget sheets represents audited figures.

It ends with the statement that: *“At the time of District Formation Pike’s Tax rate area generated 68% of local property tax revenue while Alleghany’s Tax rate area generated 15%”* These numbers are correct but taken out of context. Please see the draft Board Members handbook included in the June meeting documents for more information about the district’s formation and funding stream.

More importantly, these are not worthwhile comparisons. Some years, more will be spent on one department or the other. Donations from the non-profit corporations help all the district’s money go further. As stated above, this should be a win-win.

The whole gist of the article seems to be geared towards turning the communities against each other and/or the district! The Foundation is supposed to support the district, and this is clearly stated in the MOU between the district and the Foundation as a condition for the district to provide insurance coverage to the Foundation.

There is ALWAYS room for improvement on the part of the district. Constructive criticism is one thing, but slanted information taken out of context is not constructive in any shape or form. The good work of the Foundation is overshadowed by this negativity. The repercussions of that newsletter article continue to be felt.

There is still a huge amount of misunderstanding about the structure of the district. There are many people who still think that the non-profits are the fire departments. From my perspective all we can do is keep trying to educate ourselves and the public about what is what. To this end I have started working on a Board Member handbook.

Those of us who are involved with the district did not choose the formation of Pliocene Ridge CSD, but we have chosen to make the best of the situation. We did not invent the State Laws that govern us. We are doing our best to keep emergency services available for the benefit of our communities. Keeping the fire departments going, with ever-increasing administrative requirements and dwindling volunteerism is a gargantuan task. We need everyone pulling together. We need to support the first responders who are on call 24/7 and willing to put their lives on the line at a moment’s notice. This is what all this work is about!

I want to point out that the competitive tension felt at the PRCSD board meetings does not exist amongst the “boots on the ground” first responders. The first responders train together weekly and respond to emergencies together. They (we) fully understand that we are stronger together. If only that attitude could carry over to the board meetings and out into our communities. That is the needed medicine.

Pending items not addressed on this month's agenda:

(Staff needs more time to work on them before presenting to the board, more info needed, or conditions not right to proceed)

- Water Tender Upgrade
- Fund Policy revision (need to create simplified tracking sheet)
- MOU with non-profits (name changes) We are waiting on documentation from the AVFD non-profit corporation.
- Engine Bay conversion to ADA friendly space Pike firehouse (need cost estimate).
- Signage for firehouses (Need signs with updated department names and updated district logo)
- Long-term plan for adding two larger engine bays in Pike (defined as highest capital improvement priority first by the Chief(s) then the board in Sept. 2022 with letter to USDA Rural Development)
- **Repair to west wall of Station 1 in Alleghany. The metal siding was purchased last April, arrived last summer and is sitting in the County Yard.**
- Proposed changes to Ordinance #1 discussed in Feb. 2023 – Larry Allen found additional code that would allow us to bill for environmental spills & clean-up. More legal research is needed before a new draft will be ready for the first reading.
- ISO survey done in 2019 ~ I have not been able to get a copy of our survey docs from 2019. Every time that I contact them, they tell me to create a user account on their website, which I do, and get a message that a confirmation email will be generated but it never happens. I have contacted the person who did the survey and he said that I am not the only one having problems and that he would get back to me, but he never has. **The ISO survey will be due again next year.** It is a very involved process that I spent well over 40 hours on last time, but we did manage to get a better ISO rating for the district as a result of the work.
- Free attorney consult: I was authorized a long time ago, to inquire about the borrowing limits for CSD's to see if there is any additional information (legal precedence) besides the code but haven't done it.
- Additional Siren for Alleghany, a considerable amount of time was spent on this in conjunction with Sierra County OES and district staff (we had to get two quotes, provide information for the historical building inventory paperwork and did some sound tests). The original idea was to apply via the Homeland Security Grant Program, but for some reason Sierra County OES changed their mind about it.

Pliocene Ridge CSD Board Member Handbook
FIRST DRAFT Presented June 2023 (not ready for adoption)

DISTRICT STRUCTURE

The district is set up with two “ZONES” or “FUNDS” these are Fire and Streetlights. To-date PRCSD has referred to the Fire Fund as the General Fund, but there will be an item on the June 2023 agenda to consider changing it to either “The Fire Fund” or “Fire General Fund” for better clarity.

I have attached a copy of the statement that arrived with the last tax revenue check from the county. As you can see, it doesn't specify any allocation, not by fire department, nor for streetlights.

When the district was formed, the amount of money that had been historically paid to the two non-profit fire departments plus the amount historically paid for the streetlights for Alleghany and Forest City per year, was converted into a percentage of the tax base (property tax) within the new district's boundaries.

The original dollar amount was \$28,444, arrived at as follows: historical amount paid to each fire dept. (AVFD & PCVFD) \$11,462 **each** = \$22,924 for Fire Department Services plus \$5,520 in streetlight expense for Alleghany and Forest City. Moving forward, after district formation, the percentage stays the same, but the dollar amount will fluctuate as property values change.

With district formation, the PRCSD Directors decided that the best way to keep the streetlight income and expense separate from the fire income and expense was to create a ZONE for the streetlights. The original streetlight allocation of \$5,520 was converted into a percentage of the Alleghany County Water District tax rate area. Going forward that formula is used to determine the streetlight revenue each year. The County Auditor provides the dollar figure annually. Additionally, the streetlights are charged an equivalent portion of the County Management Fee each year.

The Streetlight Fund or Zone has its own budget section and a reserve fund that is used to capture any extra income at the end of each year, or conversely that can be used to make up any budget shortfalls. This ensures that Fire Fund money is not used to cover the streetlights.

The other Fund or Zone is FIRE. Most of the expenses for the two departments are tracked separately for information purposes. Several expenses cannot be tracked by department, these include the cost of insurance, the independent audit and district administration.

Pliocene Ridge CSD's Directors are fiscally responsible for managing the district as a single entity. Many of us, me included, did not understand this when the district first formed in 2004. We thought that there might be a way to continue to split the Fire Tax Revenue between the two fire departments, we quickly learned that it was not feasible to approach the district's management in that way.

The formation of a district represents a pooling of resources. Even with the drawing of such a large (115 square mile) district boundary, at the time of formation the district did not generate the tax revenue required to support the original allocation of \$28,444. This is because about 66% of the land within the district's boundaries is Forest Service Land that does not generate tax revenue. Most of the private property is in the western portion of the district, so that the Pike area generates more tax revenue than the Alleghany area where most of the public land is located.

Within the district the Board is responsible to spend funds where they are needed. The property that generates the funds does not get a prorated share. That is not how it works. Generally speaking, if taxes were divided up by the properties that generated them, then critical infrastructure would not exist within the State of California. The purpose of pooling resources is to take advantage of that structure. The district's budget has two main sections: Fire and Streetlights.

Are the Fire Departments Separate or not?

There has been disagreement about whether-or-not the fire departments are separate entities. Both answers are right depending on how you look at it.

From a strictly legal perspective, the Alleghany and Pike City Fire Departments are not separate entities because they operate under the sole authority of Pliocene Ridge CSD, sharing the same tax ID #, bank accounts, main income source and administration.

Additionally, all operating agreements with other agencies (Mutual Aid and MOUs) are between Pliocene Ridge CSD and the other agencies. This is because the fire departments do not have individual authority to enter into agreements. They are not separate legal entities from the district, they are departments within the district.

That being said, the departments do have different names attached to their respective communities and are separate in certain ways, much in the same way that Forest Service Battalions are separate. They have their own call numbers, stations, apparatus and crew. They are paged out separately for certain calls outside of the district. Additionally, Pliocene Ridge CSD earmarks money for the individual fire departments under certain circumstances including if a donor wishes to designate their donation to a specific department.

Resources:

Sierra County Auditor Van Maddox was in office when Pliocene Ridge CSD was formed. He was the “number cruncher” and has a clear understanding of the structure of special districts. He is still in office. He is a good source of information.

The California Special District’s Association is another good source of information. Pliocene Ridge CSD is a “Special District”. Other types of special districts include: Cemetery Districts, County Water Districts and Fire Districts. Districts fall under certain general rules (such as the Brown Act), but also have a unique set of rules for each type of district established by the State. These specific codes are referred to as “Enabling Legislation”.

The district’s formation documents are available online at:

<https://www.plioceneridge.org/district-formation-documents>

Pliocene Ridge CSD Bylaws & Policies are available online at:

<https://www.plioceneridge.org/bylaws-policies-procedures>

Pliocene Ridge CSD Financial information, including budgets and independent audit reports available online at:

<https://www.plioceneridge.org/financial-information>

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



V5891
430 9999 7400
PRESD 4-2023

Memo

To: Pliocene Ridge CSD
From: Van Maddox, Auditor/Controller - Treasurer/Tax Collector - Risk Manager - Budget
Date: April 10, 2023
Re: Distribution of Taxes - April Apportionment

| | |
|---|---------------------|
| Enclosed, please find a check for tax distribution in the amount of | <u>\$ 12,759.44</u> |
| Current Secured Property Tax | 12,759.44 |
| Current Unsecured Property Tax | - |
| Prior Secured Property Tax | - |
| Prior Unsecured Property Tax | - |
| Supplemental Property Tax | - |
| Supplemental Unsecured | - |
| Timber Yield Tax | - |
| Homeowners Property Tax | - |
| Interest Apportionment | - |
| Property Tax Roll Fees | - |
| Subtotal | 12,759.44 |
| Less: Property tax solid waste on the property Tax Roll | - |
| Total Check Amount Enclosed: | <u>\$ 12,759.44</u> |

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



| NAME | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 23-24 Prelim |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Tax Revenue Fire | \$26,742 | \$29,262 | \$30,038 | \$28,957 | \$30,848 | \$30,000 |
| Donations | \$21,066 | \$18,833 | \$0 | \$25,440 | \$3,372 | \$1,000 |
| Grants | \$3,387 | \$0 | \$900 | \$4,957 | \$7,414 | \$1,000 |
| Surplus Sales | \$0 | \$0 | \$0 | \$0 | \$13,418 | \$0 |
| Emergency Services Income includes mutual aid | \$2,250 | \$4,448 | \$5,614 | \$0 | \$0 | \$5,000 |
| Other Income | \$236 | \$108 | \$3,158 | \$355 | \$18,026 | \$0 |
| Revenue Total | \$ 53,681 | \$ 52,650 | \$ 39,709 | \$ 59,709 | \$ 73,078 | \$ 37,000 |
| Utilities | \$3,182 | \$4,163 | \$4,527 | \$3,780 | \$4,208 | \$4,537 |
| Insurance | \$4,344 | \$4,451 | \$4,745 | \$6,154 | \$6,513 | \$7,443 |
| Operating Compliance Board/Admin | \$235 | \$207 | \$222 | \$232 | \$245 | \$150 |
| Office Expense (includes software) | \$235 | \$277 | \$587 | \$401 | \$1,109 | \$500 |
| County Tax Distribution Fee | \$2,805 | \$3,146 | \$3,871 | \$4,250 | \$4,264 | \$4,810 |
| Admin & Professional Services (includes audit) | \$4,900 | \$4,900 | \$5,000 | \$8,133 | \$6,713 | \$5,800 |
| Public Relations (includes website expense) | \$435 | \$498 | \$537 | \$331 | \$531 | \$300 |
| Building Maint. (includes dump fees) | \$2,896 | \$447 | \$279 | \$244 | \$2,737 | \$2,201 |
| Payroll expense (offset by mutual aid income) | \$319 | \$0 | \$3,726 | \$0 | \$0 | \$2,559 |
| Fixed asset expenditures | \$20,441 | \$5,941 | \$4,251 | \$16,225 | \$18,822 | \$0 |
| Other Expenses | \$4 | \$67 | \$22 | \$4 | \$315 | \$0 |
| Overhead Expense Subtotal | \$ 39,795 | \$ 24,097 | \$ 27,767 | \$ 39,753 | \$ 45,456 | \$ 28,300 |
| Allegheny FD Operational | \$ 3,072 | \$ 4,064 | \$ 4,023 | \$ 11,558 | \$ 7,802 | \$ 4,100 |
| Pike FD Operational | \$ 11,790 | \$ 5,152 | \$ 4,439 | \$ 17,337 | \$ 7,063 | \$ 4,600 |
| Total Operating Expense FIRE | \$ 54,657 | \$ 33,313 | \$ 36,230 | \$ 68,648 | \$ 60,321 | \$ 37,000 |
| FIRE SERVICES ONLY NET CHANGE | \$ (976) | \$ 19,337 | \$ 3,479 | \$ (8,939) | \$ 12,757 | \$ - |
| This number does not account for fund additions or withdrawals listed at end of document. | | | | | | |
| This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income" | | | | | | |
| Streetlight Tax Revenue: | \$ 5,287 | \$ 4,739 | \$ 4,723 | \$ 4,978 | \$ 4,818 | \$ 5,182 |
| Streetlight Expense: | \$ 3,178 | \$ 4,187 | \$ 3,798 | \$ 3,949 | \$ 3,916 | \$ 4,214 |
| Lights Net Income or | \$ 2,109 | \$ 552 | \$ 925 | \$ 1,029 | \$ 902 | \$ 969 |
| Net Change Streetlights & Fire combined | \$ 1,133 | \$ 19,889 | \$ 4,404 | \$ (7,911) | \$ 13,659 | \$ 969 |
| Line above matches Quickbooks Income Statement Net profit or (loss). | | | | | | |
| CASH FLOW | | | | | | |
| Cash Beginning of Period | \$ 75,884 | \$ 75,781 | \$ 92,741 | \$ 102,159 | \$ 91,801 | \$ 102,046 |
| Cash Increase or (decrease) | \$ (103) | \$ 16,960 | \$ 9,418 | \$ (10,358) | \$ 10,245 | \$ 969 |
| Cash End of Period | \$ 75,781 | \$ 92,741 | \$ 102,159 | \$ 91,801 | \$ 102,046 | \$ 103,015 |
| Transfer (into) or out of reserve funds | \$ 91 | \$ (14,053) | \$ (3,403) | \$ 1,087 | \$ (1,738) | \$ (969) |
| BUDGET (general fund) NET CHANGE | \$ (12) | \$ 2,907 | \$ 6,015 | \$ (9,271) | \$ 8,507 | \$ (0) |
| NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures. The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability. | | | | | | |
| Reserve Funds at Year end (June 30th) | | | | | | |
| Contingency Fund | \$ 24,500.00 | \$ 24,500.00 | \$ 24,500.00 | \$ 24,500.00 | \$ 24,500.00 | \$ 24,500.00 |
| Allegheny Fire Unallocated | \$ 2,700.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| Allegheny Equipment | \$ - | \$ 1,261.84 | \$ 1,261.84 | \$ 1,261.84 | \$ 1,261.84 | \$ - |
| Allegheny Dispatch Office | \$ - | \$ 700.00 | \$ 700.00 | \$ 700.00 | \$ 700.00 | \$ 700.00 |
| Pike City Fire Unallocated | \$ 5,100.00 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | \$ 10,000.00 |
| Streetlight Fund | \$ 3,718.40 | \$ 4,270.41 | \$ 5,195.48 | \$ 6,224.03 | \$ 6,224.03 | \$ 7,126.30 |
| Pike City Firehouse | \$ 2,308.14 | \$ 2,404.08 | \$ 3,064.76 | \$ 3,064.76 | \$ 3,064.76 | \$ 3,064.76 |
| Pike City Engines | \$ 3,107.91 | \$ 3,371.73 | \$ 5,188.60 | \$ 3,964.06 | \$ 3,964.06 | \$ 11,202.95 |
| Allegheny Firehouse | \$ 822.37 | \$ 1,409.37 | \$ 1,409.37 | \$ 1,409.37 | \$ 1,409.37 | \$ 14,409.37 |
| Allegheny Engines | \$ 7,446.25 | \$ 15,770.39 | \$ 15,770.39 | \$ 14,879.35 | \$ 14,879.35 | \$ 4,588.78 |
| Total Funds | \$ 49,703.07 | \$ 63,687.82 | \$ 67,090.44 | \$ 66,003.41 | \$ 66,003.41 | \$ 78,592.16 |



| ac# | NAME | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Actual | 23-24 Prelim Budget | BUDGET COLUMN NOTES |
|---|---|-----------------|--------------------|-------------------|--------------------|-------------------|---------------------|---|
| 7230 | Op Compliance/Training | \$2,117 | \$821 | \$1,172 | \$480 | \$725 | \$1,000 | Includes fire extinguisher maint., training and SCBA annual check |
| 7300 | Small Equipment | \$1,263 | \$1,995 | \$1,953 | \$9,672 | \$6,061 | \$800 | Personal protective equipment such as turn-outs is included here, and uniforms (shirts/pants) and radios, new subcategories created in QB |
| 7301 | Equipment Repairs & Maint | \$826 | \$283 | \$586 | \$67 | \$65 | \$500 | |
| 7350 | Fuel | \$422 | \$97 | \$283 | \$177 | \$85 | \$500 | |
| 7630 | Vehicle Repair & Maint. | \$148 | \$494 | \$47 | \$1,008 | \$721 | \$1,000 | |
| 7660 | Supplies | \$196 | \$657 | \$47 | \$145 | \$209 | \$300 | |
| | Allegheny FD Subtotal | \$3,072 | \$4,064 | \$4,023 | \$11,558 | \$7,802 | \$4,100 | |
| 8230 | Op Compliance/Training | \$668 | \$1,231 | \$1,039 | \$868 | \$897 | \$1,000 | Includes fire extinguisher maint., training and SCBA annual check |
| 8300 | Small Equipment | \$9,578 | \$390 | \$1,560 | \$13,931 | \$4,417 | \$800 | Personal protective equipment such as turn-outs is included here, and uniforms (shirts/pants) and radios, new subcategories created in QB |
| 8301 | Equipment Repairs & Maint. | \$49 | \$49 | \$753 | \$802 | \$967 | \$500 | |
| 8350 | Fuel | \$658 | \$345 | \$1,001 | \$400 | \$701 | \$1,000 | |
| 8630 | Vehicle Repair & Maint. | \$564 | \$2,608 | \$1,001 | \$87 | \$91 | \$300 | |
| 8660 | Supplies | \$122 | \$329 | \$87 | \$41 | \$91 | \$300 | |
| | Pike City FD Subtotal | \$11,790 | \$5,162 | \$4,439 | \$17,337 | \$7,063 | \$4,600 | |
| | Total Operating Expense FIRE | \$54,657 | \$33,313 | \$36,230 | \$68,648 | \$60,321 | \$37,000 | |
| | FIRE SERVICES ONLY NET CHANGE | | \$19,337 | \$3,479 | | \$12,757 | \$0 | This number does not account for fund additions or withdrawals listed at end of document. |
| | | | | | | | | This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income" |
| 9020 | Streetlight Tax Revenue | \$5,287 | \$4,739 | \$4,723 | \$4,978 | \$4,818 | \$5,182 | |
| 9030 | Streetlight Donations | | | | | | | |
| | Streetlight Income Total | \$5,287 | \$4,739 | \$4,723 | \$4,978 | \$4,818 | \$5,182 | |
| 9170 | Streetlight Expense Allegheny | \$2,489 | \$3,388 | \$3,166 | \$3,311 | \$3,270 | \$3,300 | |
| 9171 | Streetlight Expense Forest | \$214 | \$488 | \$205 | \$190 | \$212 | \$240 | |
| 9172 | Streetlight Admin. Expenses | \$476 | \$311 | \$327 | \$448 | \$434 | \$674 | |
| 9180 | Streetlight portion county management fee | | | | | | | |
| | Streetlight Expense Total | \$3,178 | \$4,187 | \$3,798 | \$3,949 | \$3,916 | \$4,214 | |
| | Lights Net Income or | \$2,109 | \$552 | \$925 | \$1,029 | \$902 | \$969 | This line matches "OTHER" income loss in Quickbooks |
| | Income Statement net change | \$1,133 | \$19,889 | \$4,404 | | \$13,659 | \$669 | This line will match Quickbooks Income Statement Net profit or (loss). |
| CASH FLOW ADDITIONS AND DELETIONS | | | | | | | | |
| NET PROFIT (LOSS) | | \$ 1,133 | \$ 19,889 | \$ 4,404 | \$ (7,911) | \$ 13,659 | \$ 969 | |
| decrease in Accounts Receivable | | \$ (414) | \$ (2,593) | \$ 2,805 | \$ (4,632) | \$ (8,383) | | |
| increase in Account Payable | | \$ (736) | \$ (280) | \$ 2,143 | \$ 6,764 | \$ 4,989 | | |
| Other Balance Sheet Changes | | \$ (96) | \$ (46) | \$ 65 | \$ (6,579) | | | |
| CHANGE IN CASH FOR PERIOD | | \$ (103) | \$ 16,969 | \$ 9,418 | \$ (10,359) | \$ 10,245 | \$ 969 | |
| Cash Beginning of Period | | \$ 75,884 | \$ 75,781 | \$ 92,741 | \$ 102,159 | \$ 91,801 | \$ 102,046 | |
| Cash End of Period | | \$ 75,781 | \$ 92,741 | \$ 102,159 | \$ 91,801 | \$ 102,046 | \$ 103,015 | |
| FUNDS | | | | | | | | |
| Fund Additions | | \$ (4,909) | \$ (14,053) | \$ (3,403) | \$ (1,029) | \$ (3,000) | \$ (969) | amount projected to go into streetlight fund |
| Fund Withdrawals | | \$ 5,000 | | | \$ 2,116 | \$ 1,262 | | |
| Contingency Fund withdraw or (add) | | | | | | | | |
| Total | | \$ 91 | \$ (14,053) | \$ (3,403) | \$ 1,087 | \$ (1,738) | \$ (969) | |
| GENERAL FUND NET CHANGE: with cash flow adjust & reserve fund transactions | | \$ (12) | \$ 2,907 | \$ 6,015 | \$ (8,271) | \$ 8,507 | \$ (0) | |





| acc# | NAME | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Actual | 23-24 Prelim Budget | BUDGET COLUMN NOTES |
|--|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|--|
| FIRE SERVICES INCOME | | | | | | | | |
| 4020.1 | Tax Revenue Fire | \$26,742 | \$29,262 | \$30,038 | \$28,957 | \$30,848 | \$ 30,000 | |
| 4030.1 | Donations | \$90 | \$1,515 | | \$1,184 | \$372 | \$ 1,000 | |
| 4030.2 | Donations for Allegheny Fire | \$474 | \$11,774 | | | | | |
| 4030.3 | Donations for Pike City Fire | \$20,502 | \$5,544 | | | | | |
| 4040.1 | Grants | \$225 | | \$900 | \$4,957 | \$7,414 | \$ 1,000 | |
| 4040.2 | Grants Allegheny | \$488 | | | | | | |
| 4040.3 | Grants Pike City | \$2,674 | | | | | | |
| 4060.2 | Surplus Sales Allegheny | | | | | \$5,000 | | |
| 4060.3 | Surplus Sales Pike City | | | | | \$7,418 | | |
| 4070.0 | Emergency Services Income | \$2,250 | \$1,500 | | | | | |
| 4071.0 | Mutual Aid Income | | \$2,948 | \$5,614 | | | \$ 5,000 | Low estimate of mutual aid income. Total income is historically estimated very conservatively for the budget, but I suggest estimating a little higher based on actual history. |
| 4082.0 | Other Income | \$236 | \$108 | \$3,158 | \$355 | \$18,026 | | 21-22 Other income = rental of station 2 \$13,000 + \$5,000 covid \$ +int. |
| | Revenue Total | \$53,681 | \$52,650 | \$39,709 | \$9,709 | 73,078 | \$ 37,000 | |
| FIRE SERVICES OVERHEAD EXPENSES | | | | | | | | |
| 6170.2 | Electricity Allegheny | \$895 | \$1,121 | \$779 | \$922 | \$1,004 | \$ 1,200 | |
| 6170.3 | Electricity Pike City | \$1,063 | \$1,599 | \$1,092 | \$692 | \$1,141 | \$ 1,200 | |
| 6172.2 | Telephone Allegheny | \$224 | \$230 | \$217 | \$296 | \$266 | \$ 300 | |
| 6172.3 | Telephone Pike City | \$224 | \$230 | \$217 | \$296 | \$253 | \$ 300 | |
| 6174.2 | Water Allegheny | \$480 | \$480 | \$480 | \$536 | \$480 | \$ 537 | |
| 6176.2 | Propane Allegheny | \$297 | \$503 | \$517 | \$785 | \$503 | \$ 500 | |
| 6176.3 | Propane Pike | | \$1,235 | \$253 | \$561 | \$561 | \$ 500 | |
| 6180.1 | Insurance | \$4,344 | \$4,451 | \$4,745 | \$6,154 | \$6,513 | \$ 7,443 | |
| 6230.1 | BOD Compliance/Training | \$235 | \$207 | \$222 | \$232 | \$245 | \$ 150 | |
| 6250.1 | Office expense | \$235 | \$277 | \$587 | \$401 | \$1,109 | \$ 500 | |
| 6265.1 | County Tax Distribution Fee | \$2,805 | \$3,146 | \$3,871 | \$4,250 | \$4,264 | \$ 4,810 | |
| 6270.1 | District Administration | \$2,400 | \$2,400 | \$2,400 | \$2,400 | \$2,400 | \$ 2,700 | Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as mutual aid income admin. |
| 6271.2 | Firewise Communities | | | | | \$1,613 | | |
| 6272.1 | Legal Fees | | | | \$3,133 | | | |
| 6273.1 | Independent Audit Fee | \$2,500 | \$2,500 | \$2,600 | \$2,600 | \$2,700 | \$ 3,100 | |
| 6275.1 | Public Relations/Website | \$435 | \$498 | \$537 | \$331 | \$531 | \$ 300 | |
| 6280.2 | Solid Waste Fee Allegheny | \$117 | \$117 | \$117 | \$134 | \$92 | \$ 81 | |
| 6280.3 | Solid Waste Fee Pike City | \$140 | \$140 | \$140 | \$110 | \$110 | \$ 110 | |
| 6295.2 | Building Maint. Allegheny | \$1,500 | \$7 | \$0 | | \$2,431 | \$ 1,000 | |
| 6295.3 | Building Maint. Pike City | \$1,139 | \$184 | \$22 | | \$104 | \$ 1,000 | |
| 6296.1 | Payroll expense | \$319 | | \$3,726 | | | \$ 2,559 | used this line to balance the budget. Expecting at least some mutual aid income, with corresponding payroll won't have figures until later in the year. This is a low estimate, as is the mutual aid income. |
| 6297.2 | Fixed asset expenditures All. | | \$1,380 | | | \$18,822 | | |
| 6297.3 | Fixed asset expenditures Pike | \$20,441 | \$4,561 | \$4,251 | \$16,225 | | | |
| 6704.0 | Other Expenses | \$4 | \$67 | \$22 | \$4 | \$315 | | |
| | Overhead Expense Subtotal | \$39,795 | \$24,097 | \$27,767 | \$39,753 | \$45,456 | \$ 28,300 | 0.00 |

**Pliocene Ridge Community Services District
 Profit & Loss Budget vs. Actual
 July 2022 through April 2023**

| | Jul '22 - A... | Budget | \$ Over Bu... | % of B... |
|---|-------------------|------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4020.1 · Tax Revenue Fire | 28,605.04 | 30,000.00 | -1,394.96 | 95.4% |
| 4030.1 · Donations Income | | | | |
| 4030.2 · Donations Alleghany | 5,000.00 | | | |
| 4030.3 · Donations Pike City | 9,999.58 | | | |
| 4030.1 · Donations Income - Other | 184.00 | | | |
| Total 4030.1 · Donations Income | 15,183.58 | | | |
| 4040.1 · Grant Income | 5,164.15 | | | |
| 4071 · Mutual Aid Income | 50,983.40 | | | |
| 4072 · Red Cross Class Income | 406.00 | | | |
| 4080 · Interest Income | 19.45 | | | |
| 4082 · Other Income | 392.30 | | | |
| Total Income | 100,753.92 | 30,000.00 | 70,753.92 | 335.8% |
| Gross Profit | 100,753.92 | 30,000.00 | 70,753.92 | 335.8% |
| Expense | | | | |
| 6000 · FIRE SERVICES OVERHEAD | | | | |
| 6030 · Red Cross Fees | 259.00 | | | |
| 6170.1 · PG&E | | | | |
| 6170.2 · PG&E Alleghany | 933.35 | 1,000.00 | -66.65 | 93.3% |
| 6170.3 · PG&E Pike City | 1,760.57 | 1,000.00 | 760.57 | 176.1% |
| Total 6170.1 · PG&E | 2,693.92 | 2,000.00 | 693.92 | 134.7% |
| 6172.1 · Telephone | | | | |
| 6172.2 · Telephone Alleghany | 320.31 | 300.00 | 20.31 | 106.8% |
| 6172.3 · Telephone Pike | 320.34 | 300.00 | 20.34 | 106.8% |
| Total 6172.1 · Telephone | 640.65 | 600.00 | 40.65 | 106.8% |
| 6174.1 · Water | | | | |
| 6174.2 · Water Alleghany | 524.00 | 528.00 | -4.00 | 99.2% |
| Total 6174.1 · Water | 524.00 | 528.00 | -4.00 | 99.2% |
| 6176.1 · Propane | | | | |
| 6176.2 · Propane Alleghany | 291.24 | 600.00 | -308.76 | 48.5% |
| 6176.3 · Propane Pike | 239.03 | 500.00 | -260.97 | 47.8% |
| Total 6176.1 · Propane | 530.27 | 1,100.00 | -569.73 | 48.2% |
| 6180.1 · Insurance | | | | |
| 6185.1 · Liability Insurance | 2,188.00 | | | |
| 6190.1 · Vehicle Insurance | 608.00 | | | |
| 6193.1 · Property Insurance | 2,214.00 | | | |
| 6195.1 · Work Comp | 2,472.00 | | | |
| 6180.1 · Insurance - Other | -39.00 | 7,443.00 | -7,482.00 | -0.5% |
| Total 6180.1 · Insurance | 7,443.00 | 7,443.00 | 0.00 | 100.0% |
| 6230.1 · Fees/Compliance/Training | 258.87 | 150.00 | 108.87 | 172.6% |
| 6250.1 · Office Expense | 522.72 | 500.00 | 22.72 | 104.5% |
| 6265.1 · County Tax Distribution Fee | 4,844.03 | 3,900.00 | 944.03 | 124.2% |
| 6270.1 · District Administration | | | | |
| 6270A · Payroll Admin | 495.00 | | | |
| 6270.1 · District Administration - Other | 1,800.00 | 2,700.00 | -900.00 | 66.7% |
| Total 6270.1 · District Administration | 2,295.00 | 2,700.00 | -405.00 | 85.0% |
| 6270B · Firewise | | | | |
| 6271.2 · Firewise Admin. Alleghany | 63.00 | | | |
| 6271.3 · Firewise Admin Pike | 63.00 | | | |
| 6270B · Firewise - Other | 13.55 | | | |

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 2022 through April 2023

| | Jul '22 - A... | Budget | \$ Over Bu... | % of B... |
|---|----------------|-----------|---------------|-----------|
| Total 6270B · Firewise | 139.55 | | | |
| 6273.1 · Independent Auditor Fees | 2,950.00 | 3,100.00 | -150.00 | 95.2% |
| 6275.1 · Public Relations/website | 300.00 | 300.00 | 0.00 | 100.0% |
| 6280.1 · Property Assessments | | | | |
| 6280.2 · Solid Waste Fee Alleghany | 101.90 | 91.00 | 10.90 | 112.0% |
| 6280.3 · Solid Waste Fee Pike City | 122.28 | 110.00 | 12.28 | 111.2% |
| Total 6280.1 · Property Assessments | 224.18 | 201.00 | 23.18 | 111.5% |
| 6295.1 · Building Repairs & Maint. | | | | |
| 6295.2 · Building Rep & Maint Alleghany | 3,265.25 | 1,000.00 | 2,265.25 | 326.5% |
| 6295.3 · Buildings Rep. & Maint. Pike Ci | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 6295.1 · Building Repairs & Maint. | 3,265.25 | 2,000.00 | 1,265.25 | 163.3% |
| 6296.1 · Payroll Expense- Mutual Aide | | | | |
| 6296.2 · Payroll Expense Alleghany | 7,670.40 | | | |
| 6296.3 · Payroll Expense Pike | 16,808.97 | | | |
| 6296.1 · Payroll Expense- Mutual Aide - O... | 3,601.90 | | | |
| Total 6296.1 · Payroll Expense- Mutual Aide | 28,081.27 | | | |
| 6297.3 · Fixed Asset Expenditures Pike C | 2,241.81 | 2,242.00 | -0.19 | 100.0% |
| 6702 · Interest Expense | 8.00 | | | |
| 6705 · Adjustments | -0.01 | | | |
| Total 6000 · FIRE SERVICES OVERHEAD | 57,221.51 | 26,764.00 | 30,457.51 | 213.8% |
| 7000 · ALLEGHANY FIRE OPERATIONAL | | | | |
| 7230 · Compliance/Training Alleghany | 878.00 | 1,000.00 | -122.00 | 87.8% |
| 7300 · Small Equipment Alleghany | | | | |
| 7300P · PPE/Uniforms Alleghany | 246.16 | | | |
| 7300 · Small Equipment Alleghany - Other | 5,345.14 | 800.00 | 4,545.14 | 668.1% |
| Total 7300 · Small Equipment Alleghany | 5,591.30 | 800.00 | 4,791.30 | 698.9% |
| 7301 · Equip. repair/maint. Alleghany | 53.35 | 500.00 | -446.65 | 10.7% |
| 7350 · Fuel Alleghany | 491.33 | 500.00 | -8.67 | 98.3% |
| 7630 · Vehicle Rep. & Maint. Alleghany | | | | |
| 7637 · 7180 Repairs & Maint. | 3,791.19 | | | |
| 7630 · Vehicle Rep. & Maint. Alleghany - ... | 0.00 | 800.00 | -800.00 | 0.0% |
| Total 7630 · Vehicle Rep. & Maint. Alleghany | 3,791.19 | 800.00 | 2,991.19 | 473.9% |
| 7660 · Supplies Alleghany | 77.23 | 300.00 | -222.77 | 25.7% |
| Total 7000 · ALLEGHANY FIRE OPERATIONAL | 10,882.40 | 3,900.00 | 6,982.40 | 279.0% |
| 8000 · PIKE CITY FIRE OPERATIONAL | | | | |
| 8230 · Compliance/Training Pike City | | | | |
| 8230T · Training - Pike City Fire | 343.00 | | | |
| 8230 · Compliance/Training Pike City - Ot... | 786.00 | 1,000.00 | -214.00 | 78.6% |
| Total 8230 · Compliance/Training Pike City | 1,129.00 | 1,000.00 | 129.00 | 112.9% |
| 8300 · Small Equipment Pike City | | | | |
| 8300P · PPE/Uniforms Pike City | 299.38 | | | |
| 8300 · Small Equipment Pike City - Other | 8,728.20 | 800.00 | 7,928.20 | 1,091.0% |
| Total 8300 · Small Equipment Pike City | 9,027.58 | 800.00 | 8,227.58 | 1,128.4% |
| 8301 · Equip. repair/maint. Pike City | 10.80 | 500.00 | -489.20 | 2.2% |
| 8350 · Fuel Pike City | 870.59 | 1,000.00 | -129.41 | 87.1% |
| 8630 · Vehicle Rep. & Maint. Pike City | 0.00 | 800.00 | -800.00 | 0.0% |
| 8660 · Supplies Pike City | 95.78 | 300.00 | -204.22 | 31.9% |
| Total 8000 · PIKE CITY FIRE OPERATIONAL | 11,133.75 | 4,400.00 | 6,733.75 | 253.0% |

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 2022 through April 2023

| | Jul '22 - A... | Budget | \$ Over Bu... | % of B... |
|--|------------------|------------------|------------------|----------------|
| Total Expense | 79,237.66 | 35,064.00 | 44,173.66 | 226.0% |
| Net Ordinary Income | 21,516.26 | -5,064.00 | 26,580.26 | -424.9% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 9020.4 · Tax Revenue Street Lights | 4,664.12 | 5,182.00 | -517.88 | 90.0% |
| Total Other Income | 4,664.12 | 5,182.00 | -517.88 | 90.0% |
| Other Expense | | | | |
| 9170.4 · PG&E Streetlights Alleghany | 2,388.67 | 3,300.00 | -911.33 | 72.4% |
| 9171.4 · PG&E Streetlights Forest City | 168.91 | 240.00 | -71.09 | 70.4% |
| 9180.4 · County Management Fee SL | 0.00 | 674.00 | -674.00 | 0.0% |
| Total Other Expense | 2,557.58 | 4,214.00 | -1,656.42 | 60.7% |
| Net Other Income | 2,106.54 | 968.00 | 1,138.54 | 217.6% |
| Net Income | <u>23,622.80</u> | <u>-4,096.00</u> | <u>27,718.80</u> | <u>-576.7%</u> |

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 April 30, 2023

| | Apr 30, 23 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000.1 · West America Checking | 3,507.27 |
| 1001.1 · West America Savings | 45,992.97 |
| 1002.1 · PRCS Fund Account | 87,560.17 |
| Total Checking/Savings | 137,060.41 |
| Total Current Assets | 137,060.41 |
| Fixed Assets | |
| 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 | 87,734.95 |
| Total 1300.1 · Property | 155,148.95 |
| 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 | |
| 1370.2 · Vehicles Alleghany | 40,821.72 |
| 1370.3 · Vehicles Pike City | 52,904.54 |
| Total 1370.1 · Vehicles | 93,726.26 |
| 1390.1 · Accumulated Depreciat... | -246,298.17 |
| Total Fixed Assets | 129,042.70 |
| TOTAL ASSETS | 266,103.11 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2100.1 · Payroll Liabilities | 4,434.34 |
| Total Other Current Liabilities | 4,434.34 |
| Total Current Liabilities | 4,434.34 |
| Total Liabilities | 4,434.34 |
| Equity | |
| 3010.1 · Investment in Fixed Ass... | 128,917.00 |
| 3110.1 · Retained Earnings | 109,128.49 |
| Net Income | 23,623.28 |
| Total Equity | 261,668.77 |
| TOTAL LIABILITIES & EQUITY | 266,103.11 |

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



ADMINISTRATIVE POSITIONS & DUTIES

This policy provides a “list” of the tasks required to operate the district. Due to the limited resources available to the district, the board is encouraged to adjust job duties as needed to accommodate both the desires and the abilities of available staff members.

Pliocene Ridge CSD designates the Fire Chief(s) and ~~District Manager~~ **Administrative Assistant** to fulfill the duties of “General Manager”. Due to budget constraints the district is not able to hire a sole individual for this position as mandated by Gov code section 61050. Additionally, there is no desire to create a staff position that oversees the Fire Chief(s). The ~~District Manager~~ **Administrative Assistant** and Fire Chief(s) work in tandem and answer directly to the Board of Directors.

Fire Chiefs

The Fire Chiefs shall serve as the General Managers for their respective departments and are duly authorized by the Board to carry out all duties incidental to that position. The Fire Chiefs shall:

1. Appoint all officers below the position of chief within their dept.
2. Act as Officer in Charge when in the response area.
3. Delegate responsibility as appropriate.
4. Be responsible for the maintenance of all vehicles assigned to their Station.
5. Be responsible for the maintenance of their department’s equipment and property.
6. Be responsible for the training of fire dept personnel including retaining training sign-in sheets.
7. Adhere to the district’s policies and procedures.
8. Be authorized to take action sufficient to address an emergency and report those actions outside established policy and procedures to the Board at the next regular meeting. See Purchasing Policy #2030
9. Assist with the ongoing review and revision of Standard Operating guidelines for district personnel.
10. Assist in the development and implementation of a personnel handbook.
11. Maintain inventory control in conjunction with the Treasurer and Risk Manager.



Fire Chiefs Continued

12. Be authorized to sign documents related to board approved actions such as the acquisition and disposition of assets and mutual aid agreements.
13. Be authorized to approve non-district community use of the firehouses per district policy # 1052 (to be developed)
14. Perform other duties as may be deemed necessary or delegated by the Board of Directors.

In the absence of a Fire Chief the Chain of Command shall be followed with the Assistant Chief (s) acting as interim chief until the position is filled. In the event that only one Department (either Alleghany or Pike) has a Chief, that person shall serve as District Chief.

Secretary

The Secretary shall be the Clerk of the Board and is duly authorized by the Board to carry out the duties incidental to that position. The Secretary shall:

1. Record the minutes of all board meetings.
2. Act as Official Record Keeper for the District and ensure that records are maintained per district policy & in compliance with State Statutes including public access to public records plus secure storage of confidential records.
3. Prepare agendas and meeting packets while ensuring that all meetings are posted in compliance with the Brown Act.
4. Prepare routine correspondence such as thank you letters and other day-to-day correspondence of a managerial nature in conjunction with other staff. (Shall assist staff with correspondence as requested or initiated).
5. Prepare Official Correspondence as directed by the board.
6. Report all correspondence since the last meeting at each regular meeting of the Board.
7. Prepare Resolutions as needed for Board approval and maintain a master file of all resolutions.
8. Maintain a Master Calendar and Contact list for the District Board and Staff.
9. Prepare and file the Secretary of State information filings as needed (whenever there is a change in Board members or Officers).
10. Perform other duties as requested by the Board.



Treasurer:

The treasurer is the Chief Fiscal Officer of the District and is duly authorized by the Board to carry out all duties incidental to that position. The Treasurer shall:

1. Ensure that the District's bookkeeping is carried out in Compliance with Accounting Policy # 2000 (to be developed)
2. Act as Accounts Receivable & Accounts Payable Clerk for District.
3. Verify that the district's Purchasing Policy and other accounting policies are adhered to.
4. Shall assist the Board and Secretary with periodic reviews and updates of accounting procedures.
5. Process Payroll as needed (no more than quarterly) including all required filings. Per Policy #2080.
6. Prepare a monthly Treasurer's report to be incorporated with the meeting packets showing: beginning bank balance, itemized list of expenditures for previous month, deposits and ending bank balance for previous month. Including the detail for the Reserve Fund account.
7. Prepare the annual Budget (Preliminary & Final) per Policy #2020
8. Annually: book year-end accruals, donations and fixed assets (or provide the needed documentation to the auditor to prepare any or all of these journal entries)
9. Facilitate the Audit and the annual State Controller filings that are prepared by the Auditor.
10. ~~Annually, after June 30th~~ **As needed**, prepare a list of non-monetary **donations** gifts (~~such as direct purchases made by the auxiliaries~~) for Board acceptance. Per Policy #2120.
11. Work with the Secretary to ensure that financial records are being maintained per GAAP and other applicable rules.
12. Record and monitor reserve fund balances per policy #2010
13. Perform other such duties as may be directed by the Board.



District Manager: Administrative Assistant

The District Manager is NOT the General Manager (see introduction to this policy).

The district manager **Administrative Assistant** shall:

1. Assist the Board and Fire Chiefs with the development and ongoing review of District Bylaws, Policies & Procedures and Standard Operating Guidelines and an employee handbook.
2. ~~Be responsible for~~ **Assist with** pursuing additional funding sources for the district, including grants and donations. Including the preparation of grant applications and all required documents for board approval.
3. Facilitate the district's support of the firewise community efforts for both the Pike and Alleghany Firewise Communities (see resolution # 2020-077).
4. ~~Be responsible for~~ **Assist with** developing and implementing a public relations campaign for the district.
5. Maintain the district's website.
6. Be authorized to sign documents related to board approved actions such as grant applications and documents related to the acquisition and disposition of assets.
7. Perform other duties as may be deemed necessary or delegated by the Board of Directors

Risk/Safety Manager:

Refer to Policy 1030 outlining Risk Management duties and responsibilities.

Streetlight Manager:

~~Refer to Policy 1110 outlining Streetlight Manager duties and responsibilities.~~
NEEDS TO BE DEVELOPED as an addition to Policy # 4000

Project Manager:

A Project Manager is necessary for construction projects and other projects in order to ensure that work can proceed in a timely manner and on-schedule without the need to get board approval when day-to-day decisions and routine paperwork are needed.

At the time of appointment, the Board may delegate the Project Manager with full or limited authorization to sign and file, for and on behalf of the District, all documents related to the planning, design, and construction of the project. The project manager shall ensure compliance with Policy #1050 CONTRACTS and other applicable policies and laws.

**DRAFT CONTRACT RENEWAL changes highlighted yellow.
RAE BELL ARBOGAST CONTRACT FOR SERVICES**

This contract is made and entered into this 15th day of June 2023 by and between the Pliocene Ridge Community Services District, County of Sierra, (hereinafter referred to as the "District") and Rae Bell Arbogast, an individual (hereinafter referred to as "Contractor").

I TERMS AND STATUS

A. Terms of Contract

This Contract is effective July 1, 2023 through June 30, 2024, and shall terminate automatically on that date. The Contract may be terminated at any time for any reason by either the District or Contractor upon giving fifteen (15) day written notice to the other party.

B. Contractor Status

For the purpose of this Contract, and at all times during the term of this Contract, Contractor understands that she is an independent contractor for the district, that no relationship of employer-employee exists between the parties, and that under no circumstances shall Contractor be deemed to be an employee of the District. The parties expressly agree that no work, act, commission, or omission of Contractor shall be construed to make or render Contractor an employee of the District.

District will provide Workers' Compensation insurance. District will not pay or provide State Disability insurance benefits, Unemployment Insurance, or Social Security. Contractor shall be responsible to pay or provide for such insurance or benefits and to pay its own federal and state income tax responsibilities, Social Security and any other payroll tax obligations that it may owe as a result of compensation received for services rendered pursuant to this Contract.

The sole interest of the district is to ensure that the services provided will be performed and rendered in a competent, efficient, and satisfactory manner.

C. Services Performed

Contractor shall provide, including but not limited to the following services:

Perform all duties as outlined in District Policy #1020 specifically for the positions of ~~District Manager~~ Administrative Assistant, Secretary and Treasurer.

D. Confidentiality

All documents, together with any knowledge otherwise acquired by Contractor relating to the District's business, shall be treated by Contractor as confidential information. Contractor shall not disclose or use, directly or indirectly, at any time, any such confidential information other than in the performance of this Contract. District shall have access to all written documents related to work done under this Contract.

E. Conflict of Interest

Contractor covenants that she presently has no interest and shall not acquire any interest that would directly or indirectly conflict in any manner or to any degree with the full and complete performance of the professional services required to be rendered under this Contract. Contractor further agrees to submit full disclosure statements, if such be legally required, pursuant to the requirements of the California Fair Political Practices Act or any other federal, state, or local provision of law, regulations, or conflict of interest code.

II COMPENSATION TERMS

A. Compensation

District agrees to compensate Contractor at the rate of \$200 per month and to reimburse contractor for actual expenses incurred upon presentation and Board approval of an itemized statement with supporting receipts.

Contractor shall be compensated for the performance of tasks for which reimbursement to the district either is or becomes available at a rate of \$20 per hour.

This includes: Mutual Aid billings and the related payroll processing, billings to individuals and other agencies (for example Ordinance #1 non-resident billings and Title III mutual aid billings) Grant Administration and Administration of the Firewise efforts. ~~retroactive to 2019. (if the County approves billing such activity to the title III fund).~~

Contractor shall be paid in the capacity of a Red Cross Instructor at a rate of \$25 per student per day for district personnel. (Classes are either one-day or two-days). District shall cover the cost of Red Cross fees and class materials in addition to paying contractor as outlined above. Contractor shall seek reimbursement to the district for training expenses whenever possible via outside funding sources. Contractor shall invoice other agencies for all class expenses when personnel from other agencies attend classes taught under the district's AP agreement.

B. Quarterly Invoice

Contractor shall submit to District at its regular monthly meeting, a quarterly invoice, including any reimbursable expenses, and including all receipts for said expenses.

C. Payment Exclusive

For services authorized and provided under the contract, payment set forth under Paragraph A shall be exclusive. Contractor shall be prohibited from billing or otherwise seeking payment for such services from the county or other government agencies.

D. Taxes

Contractor will be solely responsible for any and all federal state, and local taxes, charges, fees, or contributions required to be paid with respect to Contractor's performance of this Contract (including, but not limited to, Social Security and income tax withholding).

Contractor shall indemnify, defend and hold harmless the District and its officers, agents, and employees, to the extent permitted by applicable law, from and against any and all federal, state, and local taxes, charges, fees, or contributions required to be paid with respect to Contractor for the services performed under this contract.

If the Internal Revenue Service or any other federal or state governmental agency should inquire about, question, or challenge the independent contractor status of Contractor with respect to the district, the parties agree that: (1) each shall inform the other party of such inquiry or challenge; and, (2) the District shall have the right to participate in any discussion or negotiation occurring with the federal or state agency without regard to who initiated such discussions or negotiations. In the event the federal or state agency concludes that an independent contractor relationship does not exist, the District or Contractor may terminate this Contract immediately upon written notice.

E. Benefits

Contractor shall have no claim under this Contract or otherwise for unemployment compensation, insurance, vacation pay, sick leave, retirement benefits, Social Security benefits, disability insurance benefits, or any other employment benefits.

F. Workers' Compensation

During the term of this Contract, Contractor shall be covered by the District. Moreover, Contractor agrees to hold harmless and indemnify District for any and all claims arising out of injury, disability, or death that may occur while performing the services provided in this Contract.

G. General Liability

During the term hereof, Contractor shall be covered by the District's Comprehensive General Liability Insurance.

H. Indemnification

Contractor shall indemnify, defend, and hold harmless the District and its officers, agents, and employees, to the extent permitted by applicable law, from and against any and all claims, liabilities, and losses whatsoever (including, but not limited to, damages to property and injuries to or death of persons, court costs, and attorney's fees occurring or resulting to any and all persons, firms and corporations furnishing or supplying work, services, materials, or supplies in connection with the performance of this contract, and from any and all claims, liabilities, and losses occurring or resulting to any person, firm, or corporation for damage, injury, or death arising out of, connected with, or incidental to the Contractor's performance of services under this Contract, provided that this shall not apply to injuries or damage for which the District has been found in a court of competent jurisdiction to be solely liable by reason of its own negligence or willful misconduct.

III GENERAL PROVISIONS

A. Non-Discrimination

During the performance of this Contract, Contractor shall not unlawfully discriminate against any person because of race, religion, color, national origin, ancestry, citizenship, physical or mental disability, medical condition, marital status, age, veteran status, sex or sexual orientation, perceived or otherwise, in connection with or related to the performance of this Contract.

B. Non Assignment

None of the rights, privileges, interests, immunities, duties, or obligations created by this Contract are assignable by Contractor. Upon disability or inability to provide services by Contractor, this Contract shall terminate.

C. Qualifications

Contractor shall provide Internet connection to facilitate services and communication. Contractor shall have necessary skills and expertise to prepare mandated monthly, quarterly, and annual financial reports; possess knowledge of accepted accounting principals and procedures, maintain support documents and records in an appropriate manner for auditing; work well with District personnel and Board members; operate ten key, computer, quick books, or other financial software approved by the District; ability to perform work and meet schedules, observe confidentiality be dependable and trustworthy. Further, Contractor shall be able to sit at computer for required periods of data preparation, lift up to ten pounds of binders of data. If Contractor fails to comply, this Contract shall be terminated as of the date of such noncompliance.

D. Governing Law

This contract will be deemed to have been made and shall be construed interpreted, and enforced pursuant to and in accordance with the laws of the State of California.

E. Compliance with Applicable Laws

All Services to be performed by Contractor shall be performed in accordance with all applicable federal, state, county laws. Such services shall be performed in accordance with all applicable ordinances and regulations, including, but not limited to, provisions pertaining to confidentiality of records and applicable quality assurance regulations.

F. Amendment

This Contract constitutes the entire understanding between the parties and supersedes any and all prior understandings and agreement, oral or written, relating to the subject matter of this Contract. Each party acknowledges that no representation, inducements, promises, or agreements, oral or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not included in this Contract and no other agreement, statement or promise not contained in this Contract shall be valid or binding. No alteration, variation, or amendment to the terms of the Contract shall be valid unless it is made in writing and is signed by the parties, and no oral understanding or agreement shall be binding on the parties.

G. Attorney's Fees and Costs

If any action at law or in equity is necessary to enforce or interpret the terms of this Contract, the prevailing party shall be entitled to reasonable

attorney's fees, costs, and necessary disbursements in addition to any other relief to which such party may be entitled.

H. Severability

If any provision of the Contract is held to be invalid, void, or unenforceable, the remainder of this Contract shall be severable and not affected.

I. Termination

This Contract may be terminated, either by the district or Contractor, at any time for any reason upon giving fifteen (15) days written notice to the other party. If so terminated the amount payable hereunder shall be made for the services provided up to the date of termination and as agreed by both District and Contractor. In the event of a material breach of this Contract, the District may cancel and terminate said Contract immediately upon written notice to Contractor. "Material breach" includes, but is not limited to the failure of the contractor to perform an essential requirement of this Contract that: (1) causes substantial harm to the interests of the District; or, (2) substantially deprives the District of a substantial benefit it reasonably expected under the Contract. A breach of contract may be deemed "material" if the cumulative effect of nonmaterial breaches is material. Upon termination, the District agrees to pay the Contractor for all services performed prior to termination that meets the requirements of this Contract.

J. Notice

Any notice required under this Contract shall be in writing and shall be deemed effective (1) upon actual delivery, if delivery is by hand; or, (2) upon deposit in the United States mail, postage prepaid with return receipt requested and addressed:

To Contractor: Rae Bell Arbogast
P. O. Box 919
Alleghany, CA 95910

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

Dated: _____

Rae Bell Arbogast, Contractor

Dated: _____

Larry Allen, President
Pliocene Ridge Community Services District

Invoice

Rae Bell Arbogast
P.O. Box 919
Alleghany, CA 95910

| Date | Invoice # |
|-----------|-----------|
| 3/31/2023 | 1428 |

| Bill To |
|--|
| Pliocene Ridge CSD 100 Pike City Rd. Pike City, CA 95960 |

| P.O. No. | Terms | Project |
|----------|--------|---------|
| | Net 30 | |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|-------------------|
| 3 | Monthly Admin PRCSD | 200.00 | 600.00 |
| 24.75 | Strike Team Admin | 20.00 | 495.00 |
| | 1/3 cost of QB payroll module receipt attached | 166.67 | 166.67 |
| | | Total | \$1,261.67 |

Strike team hours billed March

| Date | Hours | DETAILS ON TIME SHEET | | |
|------------|--------------|-----------------------|--|--|
| 7/7/2022 | 0.5 | | | |
| 7/11/2022 | 2 | | | |
| 7/12/2022 | 2.5 | | | |
| 9/6/2022 | 0.5 | | | |
| 11/2/2022 | 1 | | | |
| 11/7/2022 | 2 | | | |
| 11/8/2022 | 0.25 | | | |
| 11/11/2022 | 0.75 | | | |
| 11/14/2022 | 1.5 | | | |
| 11/16/2022 | 0.25 | | | |
| 11/28/2022 | 0.5 | | | |
| 11/29/2022 | 0.25 | | | |
| 12/29/2022 | 0.5 | | | |
| 12/30/2022 | 0.5 | | | |
| 1/2/2023 | 0.5 | | | |
| 1/3/2023 | 1 | | | |
| 1/12/2023 | 2 | | | |
| 2/3/2023 | 1 | | | |
| 2/13/2023 | 0.25 | | | |
| 2/17/2023 | 1 | | | |
| 2/23/2023 | 2 | | | |
| 3/4/2023 | 2.75 | | | |
| 3/5/2023 | 0.25 | | | |
| 3/21/2023 | 1 | | | |
| | 24.75 | | | |



Your QuickBooks Payroll payment receipt

1 message

Thu, Mar 23, 2023 at 11:04 AM

Intuit Payroll Customer Service <No_Reply@notifications.intuit.com>
To: raebell44@gmail.com



Reimburse Rae Bell
PRCSD \$166.67

Payment receipt

Rae Bell, thank you for your payment.

1/3 = 66.67
each ACWD, PRCSD 3
MGM

| | |
|-----------------------------|-------------------|
| Customer account: | *3324 |
| Payment date: | Mar 23, 2023 |
| Payment total: | \$525.00 |
| Payment method: | Credit card *9077 |
| Reference #: | P1-82400490 |
| Payment authorization code: | 02267D |

Payment details

| Qty | Item | Payment |
|-----------------------|---|------------------------|
| | | (includes sales tax) |
| | Intuit QB Payroll Monthly Per Employee Fee Usage Fee: | \$25.00 - MGM |
| 1 | Intuit QB Payroll Annual Fee | \$500.00 - split |
| Total payment: | | \$525.00 3 ways |

Note: Payroll Per Employee Fees are billed in arrears, so this payment includes Payroll usage from the previous billing cycle.

Notes: Additional service fees may apply based on whether you add or remove services and your usage.

Purchase information

Billing address:

| | | | | | |
|------------|-------|-------|------|--------------------|---|
| 7/1/2022 | 8:00 | 8:45 | 0.75 | admin | relisted truck on gov deals |
| | 11:51 | 12:55 | 1 | admin | staff report updates |
| | 14:05 | 16:53 | 3 | admin | bookkeeping |
| 7/2/2022 | 14:40 | 17:05 | 2.25 | admin | bookkeeping |
| 7/3/2022 | 19:25 | 20:00 | 0.5 | firewise admin | Firewise billing to county |
| 7/5/2022 | 15:00 | 16:30 | 1.5 | admin | bookkeeping, minutes, etc. mostly caught up |
| | 16:30 | 16:50 | 0.25 | firewise admin | |
| | 16:50 | 17:05 | 0.25 | admin | alleghany firehouse project |
| 7/6/2022 | 8:39 | 9:30 | 1 | admin | prepared and submitted CDF 50/50 grant application |
| | 11:50 | 13:04 | 1 | admin | Red Cards/CDF agreement & Forest Service agreements follow-up |
| 7-Jul | 13:00 | 13:30 | 0.5 | admin | Red Cards |
| | 15:00 | 15:23 | 0.5 | strike team admin | Red cards, found out that I had the wrong form |
| 7/11/2022 | 10:06 | 11:56 | 2 | strike team admin | annual updates, salary survey strike team |
| 7/12/2022 | 7:00 | 7:30 | 0.5 | strike team admin | red cards |
| | 8:02 | 9:27 | 1.5 | strike team admin | red cards, salary survey, tshirt order, updated vehicle list and resources with North OPS |
| | 9:43 | 10:11 | 0.5 | strike team admin | salary survey completed and emailed |
| 7/18/2022 | 16:05 | 16:42 | 0.5 | admin | mail and email more follow up on metal for Station 1 |
| 7/20/2022 | 8:00 | 9:00 | 1 | admin | Christina Dorn Red Cross certificate |
| 7/25/2022 | 7:00 | 7:15 | 0.25 | admin | Called Ned about check for tshirt order, metal order and title for old 7180 (Larry A getting it) |
| | 9:27 | 9:40 | 0.25 | admin | |
| 7/29/2022 | 14:00 | 15:51 | 2 | admin | |
| 7/30/2022 | | | 1 | admin | bookkeeping caught up funds sheet, QB and transferred \$, talked to Ned and corr. With J. Buckbee sign installed in Pike! |
| 7/31/2022 | 9:45 | 10:45 | 1 | Pike Firewise | input hours submitted to-date in portal |
| | 10:45 | 11:00 | 0.25 | Alleghany Firewise | input hours submitted to-date in portal |
| | 11:26 | 13:15 | 1.75 | Firewise both | newsletter update for PCSF |
| | 13:15 | 14:15 | 0.5 | Firewise both | newsletter update for PCSF |
| | 15:08 | 15:24 | 0.25 | admin | payroll tax filing (no payroll still have to file) |
| | 15:24 | 15:52 | 0.5 | admin | training inquiry with EMSCES911 for fall or winter |
| | | | | | |
| 8/1/2022 | | | 0.5 | admin | Ned re truck and Jim re pump problem at Pike Firehouse staff consult |
| 8/2/2022 | 10:50 | 11:00 | 0.25 | admin | bookkeeping |
| | 12:30 | 15:20 | 3 | admin | bookkeeping |
| 8/9/2022 | 14:00 | 15:00 | 1 | admin | truck sale, att account maint. Salary survey corrected |
| 8/15/2022 | 8:30 | 11:11 | 2.5 | admin | meeting packets done |
| 8/18/2022 | 7:30 | 8:00 | 0.5 | admin | remote meeting, no quorum |
| 8/23/2022 | 9:55 | 12:00 | 2 | admin | bookkeeping |
| 8/24/2022 | 11:00 | 12:00 | 1 | admin | bookkeeping |
| 8/25/2022 | 15:00 | 15:30 | 0.5 | admin | OES rate letter, MARS, |
| 8/29/2022 | 8:25 | 8:55 | 0.5 | admin | budget notice and emails |
| | 9:55 | 9:57 | 0 | admin | MARS sent email to help desk |
| 8/30/2022 | 8:33 | 11:00 | 2.5 | admin | bookkeeping |
| | | | | | |
| 9/6/2022 | 15:00 | 15:30 | 0.5 | strike team admin | MARS |
| 9/7/2022 | 9:33 | 10:03 | 0.5 | admin | letter of support for hazard mitigation plan |
| 9/8/2022 | 14:24 | 16:09 | 1.5 | admin | budget |
| 9/9/2022 | 12:59 | 13:51 | 1 | admin | budget |
| 9/10/2022 | 15:45 | 16:30 | 0.75 | admin | budget |
| 9/11/2022 | 9:54 | 11:54 | 2 | admin | letter to USDA and Streetlight Policy update |
| 9/12/2022 | 18:00 | 19:00 | 1 | admin | revised FUND SHEETS and reposted |
| 9/13/2022 | 15:19 | 16:40 | 1.5 | admin | year-end adjustments and budget revision |
| 9/15/2022 | 19:30 | 18:00 | 0.5 | admin | board meeting, took minutes |
| 9/16/2022 | 8:00 | 9:30 | 1.5 | admin | minutes and resolution for bank, emailed copy of draft minutes to Roland and Denise |
| 9/19/2022 | 7:15 | 8:45 | 1.5 | admin | staff phone call with Ned & Chris, started new ACTION spreadsheet, responded to Denise email. |
| 9/20/2022 | 8:00 | 9:32 | 1.5 | admin | bank correspondence, Pike Firehouse short-term project discussion with chiefs, MARS set up etc. |
| 9/30/2022 | 9:45 | 10:45 | 1 | admin | bookkeeping, new checking # issues mostly |
| | | | | | |
| 10/15/2022 | | | 1 | admin | meeting docs |
| 10/17/2022 | 8:30 | 11:00 | 2.5 | admin | bookkeeping and meeting docs |
| | 18:00 | 19:00 | 1 | admin | resolution for 50-50 grant, audit engagment letter sent, other follow-up stuff |
| | | | | | |
| 11/1/2022 | 12:00 | 12:30 | 0.5 | firewise | update for newsletter and submitted to mountain mess as well. |
| | 13:00 | 13:30 | 0.5 | firewise | update for PCAF newsletter |
| 11/2/2022 | | | 2 | admin | everything all day, new check order, insurance, paid bills with counter checks |
| | | | 1 | strike team admin | MARS |
| 11/3/2022 | 11:00 | 12:30 | 1 | admin | finished check order, bookkeeping, trying to get long-distance added to phone at Pike FH |
| | 14:30 | 15:28 | 1 | admin | bookkeeping, & had to contact bank, estatements not working with new bank account # |
| 11/7/2022 | 10:30 | 11:30 | 1 | strike team admin | MARS |
| | 12:30 | 13:00 | 0.5 | strike team admin | met with Chris Dorn and went over paperwork for MARS and payroll |
| | 15:00 | 15:30 | 0.5 | strike team admin | MARS |
| | | | | firewise | Donated 1/2 hour revising firewise update for Mountain Messenger |
| | 15:30 | 16:15 | 0.75 | admin | correspondence and bookkeeping |
| 11/8/2022 | 11:00 | 11:15 | 0.25 | strike team admin | Internet too slow because of snow storm, trying to enter second call. |
| 11/11/2022 | 8:15 | 9:00 | 0.75 | strike team admin | MARS |
| | 12:30 | 14:00 | 1.5 | admin | Reviewed building section of capitization policy, including looking at other district's policies. |
| | 14:00 | 16:45 | 2.75 | admin | bookkeeping |
| 11/12/2022 | | | 0 | firewise | Donated 1 hour updating website, staff report and corresponding with teacher who sent web link |
| 11/13/2022 | 20:00 | 21:30 | 1.5 | admin | put new headers on budget, posted on website and sent to Van Maddox, updated fund policy with Oct changes and posted on website |
| 11/14/2022 | 7:30 | 9:00 | 1.5 | admin | Meeting documents |
| | 9:00 | 10:36 | 1.5 | strike team admin | MARS |
| | 11:15 | 12:15 | 1 | admin | Meeting documents |
| 11/16/2022 | 9:15 | 9:30 | 0.25 | strike team admin | Second standby submitted MARS |
| | 9:30 | 12:30 | 3 | admin | Met with Sierra Biz Council Rep and CH services rep. looked at all three fire stations |
| 11/17/2022 | 10:30 | 11:30 | 1 | admin | 50/50 grant purchases |
| | 6:00 | 8:00 | 2 | admin | Board meeting, includes travel time |
| 11/28/2022 | 9:18 | 10:45 | 1.5 | admin | bookkeeping |
| | 15:34 | 16:00 | 0.5 | strike team admin | pending invoice review |
| 11/29/2022 | 8:00 | 8:15 | 0.25 | strike team admin | talked to C.Dorn approved invoice in MARS |

| | | | | | |
|-----------|-------|-------|------|-------------------|---|
| | 14:00 | 15:00 | 1 | admin | Staff report and P&P revision/research. Lost most recent copy of Policy 2010 during computer problems! Had to recreate it from PDF file posted online. Power came back on early afternoon. |
| 3/3/2023 | 15:00 | 16:00 | 1 | admin | applied for Narcan grant, correspondence. |
| 3/4/2023 | 9:15 | 11:30 | 2.25 | strike team admin | Got final W-4 form, process payroll, print checks |
| | 12:00 | 13:30 | 1.5 | admin | ID cards printed, resolutions etc. |
| | 17:30 | 18:00 | 0.5 | strike team admin | had to void pay checks! Meals did not get added on. Figured it out. |
| 3/5/2023 | 12:15 | 12:30 | 0.25 | strike team admin | revision to summaries |
| | 12:30 | 15:00 | 2.5 | admin | bookkeeping |
| 3/8/2023 | 11:30 | 14:00 | 2.5 | operations | shovelling snow (actually all week! Didn't write it down) hydrants and Station 2 |
| | 16:00 | 18:00 | 2 | admin | annual report for NORCAL EMS, messed with NFIRS, finally finished updating the rosters emailed to Joyce |
| 3/10/2023 | 11:30 | 14:00 | 2.5 | admin | NFIRS finally doing it! Entering personnel and apparatus. Entered first run, sent instructions to Cameron and J. Buckbee to register. |
| 3/11/2023 | 11:30 | 12:00 | 0.5 | admin | meeting docs, emailed L. Allen about Ord. 1 changes |
| 3/13/2023 | 11:30 | 15:30 | 4 | admin | meeting packets finished and distributed |
| 3/14/2023 | 10:00 | 12:00 | 2 | admin | organizing files, email corr. Follow-up on a few things |
| 3/20/2023 | 12:00 | 16:00 | 4 | operations | getting ready for CPR/AED refresher training |
| | 17:30 | 20:00 | 2.5 | operations | CPR/AED refresher |
| 3/21/2023 | 9:00 | 10:00 | 1 | strike team admin | phone call with intuit, according to them there is a monthly \$5 per employee fee now no matter what subscription I have. Found out that I can't file the state taxes until after March 31st on EDD site, Federal taxes are paid annually with form 944 (I'd forgotten) |
| 3/28/2023 | 12:00 | 15:00 | 3 | admin | Ambulance MOU committee meeting plus follow-up correspondence and research. |
| 3/29/2023 | 13:00 | 15:00 | 2 | admin | Emergency meeting scheduled re ambulance, paid bills caught up treasurer's report |
| 3/30/2023 | 9:30 | 10:30 | 1 | admin | ambulance problem, added more docs to packet and emailed everyone on agenda list. |
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| | | | | | staff meeting by phone and follow-up re Forest Service Mutual aid agreement and past FFs not returning gear as requested. |
| 4/4/2023 | 7:30 | 8:30 | 1 | admin | |
| 4/5/2023 | 9:30 | 9:45 | 0.25 | admin | follow-up with Larry Allen on a few things |
| 4/7/2023 | 16:00 | 17:00 | 1 | admin | bookkeeping caught up. |
| 4/17/2023 | 8:00 | 11:00 | 3 | admin | meeting docs done |
| 4/20/2023 | 17:30 | 19:45 | 2.25 | admin | board meeting including drive time |
| 4/26/2023 | 12:30 | 1:30 | 1 | Strike team admin | Payroll taxes |
| 4/27/2023 | 11:15 | 14:00 | 2.75 | admin | bookkeeping caught up. |
| | 19:00 | 21:00 | 2 | admin | SAM.gov update mostly |
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| 5/2/2023 | 9:00 | 11:30 | 2.5 | admin | attended BOS meeting because ambulance MOU was on the agenda. |
| | 13:45 | 14:30 | 0.75 | admin | staff report for May 11 meeting. |
| 5/3/2023 | 9:00 | 11:00 | 3 | admin | Planning Comm meeting research, talked to Bruce Boyd and Russ Davidson, started agenda for May 11 |
| | 13:30 | 13:45 | 0.75 | operations | run report Diane did not answer questions |
| | 17:30 | 19:30 | 2 | admin | Planning Comm meeting |
| 5/4/2023 | 9:00 | 9:30 | 0.5 | admin | C Dorn phone calls plus Planning stuff |
| 5/5/2023 | 9:15 | 11:00 | 1.75 | admin | meeting docs |
| | 15:00 | 16:00 | 1 | admin | bookkeeping |
| 5/8/2023 | 10:15 | 11:15 | 1 | admin | meeting posting |
| | 15:30 | 17:00 | 2.5 | admin | finished meeting docs, printed packets met with Chris D. and Ned cusato posted agenda etc. |
| 5/10/2023 | 11:30 | 13:30 | 2 | admin | preliminary budget |
| | 14:00 | 15:30 | 1.5 | admin | preliminary budget |
| 5/12/2023 | 16:00 | 17:00 | 1 | operations | finally finished online run report for April 16th with Diane Wharff's help |
| 5/13/2023 | 20:00 | 21:30 | 1.5 | operations | medical run to Pike City |
| 5/15/2023 | 17:30 | 20:00 | 2.5 | operations | training in Pike with the firefighters, included some admin. took new pictures for website |
| 5/17/2023 | 15:00 | 16:45 | 1.75 | operations | run report in image trend, got as far as I could sent questions to Diane |
| | 18:00 | 18:30 | 0.5 | admin | radio license renewal done for call sign KD27938 |
| 5/18/2023 | 11:45 | 12:00 | 0.25 | admin | PG&E payment |
| | 13:00 | 14:30 | 1.5 | admin | website updates |
| 5/19/2023 | 9:45 | 10:00 | 0.25 | operations | run report |
| | 10:00 | 11:30 | 1.5 | admin | email corr. With DV fire re ambulance driver requirement/ exp. meds, updated contacts in Gmail. |
| 5/20/2023 | 20:00 | 22:00 | 2 | admin | working on explanation of why fire depts are the same and different and to explain the revenue side better. |
| | | | | | followed up on several things to make sure they went through: FCC license, SAM.gov, request for forgiveness on old ambulance bill all OK |
| 5/23/2023 | 16:00 | 17:00 | 1 | admin | minutes for May 11th meeting typed. |
| | 17:00 | 18:00 | 1 | admin | deposit/organizing files/thank you card and receipt to Jennings foundation |
| 5/29/2023 | 20:30 | 21:30 | 1 | admin | estimate for planning comm. Meeting in Pike, Ned, David, Bruce, Denise, Roland and me |
| 5/30/2023 | | | 0.5 | admin | |
| 5/31/2023 | 10:00 | 12:30 | 2.5 | admin | bookkeeping |
| | 13:15 | 14:30 | 1.25 | strike team admin | new red cards filled out and printed for Chief to sign. Got 2023 salary survey instructions, rate letter and agreements |