



**MINUTES of the Regular Meeting of the Pliocene Ridge CSD Board of Directors
Date Thursday Dec. 5th Time: 6:30 pm Location: Pike City Firehouse**

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE: The meeting was called to order at 6:30 pm by President Chris Mills. **Flag Salute.** A moment of silence was held for Chief Dorn. Present: Board members, Grace Lundeen, Bruce Coons, Chris Mills and Burns Tenney. Director Pam Davis arrived at 6:46 pm. Also in attendance: Pike City Acting Chief Jim Buckbee, Alleghany Assistant Chiefs David Arbogast and Ned Cusato, Firefighters: Jamie Johnson and Chris King. Pike Community Support Foundation Treasurer Denise Ruane. Public: Nova Arbogast. Pliocene Ridge CSD Secretary Rae Bell Arbogast was present and took the minutes.

2. CONSENT CALENDAR:

Approval of current Agenda, Minutes of the regular meeting held October 14, 2024, and the Treasurer's reports for October and November 2024. **A motion was made to approve the consent calendar by Bruce Coons and seconded by Grace Lundeen Ayes: Coons, Lundeen, Mills, Tenney Noes: none Absent: Davis (arrived later) Abstain: none ~ Motion carried.**

3. PUBLIC COMMENT: None.

4. INFORMATION/DISCUSSION ITEMS

a) *Correspondence Incoming* Customer update from Alleghany County Water District, Sympathy Card from Downieville Fire Dept and Dispatch, reminder from firewise USA re: annual renewal **Outgoing:** 3 letters to DMV requesting Firefighter Endorsements, Thank you and receipt for tax purposes to Caliber Collision for partial donation of Chief 67 Command Vehicle paint job.

b) *Committee/Member/Business Reports:*

1. *Chief's Report* ~ It was reported that there had been four calls since the last meeting. Two of them were airlifted out. A critical incident stress debriefing was held regarding the recent loss of Chief Dorn in a motorcycle accident. Graham Rice with the Forest Service and Jason and Angel Flores with the North San Juan Fire Dept attended.

Chief Dorn's service will be held on Sunday December 8th at noon at the Nevada City Elks Lodge. The Cal Fire Honor Guard will be brought in, then there will be an open mike. There will be seating for 160, it is a potluck with the family providing protein dishes.

2. *Assistant Chiefs' Report:* Above.

3. *Alleghany Fire Department Auxiliary:* ~ Auxiliary Secretary Rae Bell Arbogast reported that the non-profit is purchasing the flowers for Chief Dorn's service and is accepting donations to help cover the cost. The name change documents that were sent to the IRS via certified mail in May were never processed. The name change will be resubmitted with the 2024 tax filing due by May 15th. In the meantime, the bank account name is still Alleghany Volunteer Fire Dept. Their annual membership drive mailing will go out soon.

4. *Pike Community Support Foundation* ~ No report.

5. *Board Member/Staff Reports* ~ Director Tenney wanted to know why the Risk Manager wasn't in attendance.

6. *Firewise Community Projects* ~ Rae Bell reported that the annual renewal for both communities (Pike and Alleghany) had been completed in November and approved by Firewise USA.

7. *Firehouse Projects & ADA Compliance:* ~ Two items under New Business as "action items"

8. *Pending Grants* – One item under "unfinished business as an action item.

5. ACTION ITEMS

a) Unfinished Business

1. *Authorize staff to purchase a new rescue truck for the Pike City Fire Department and determine a spending cap. After a discussion a motion was made by Bruce Coons and seconded by Grace Lundeen to authorize staff to spend up to \$40,000 for new (used) rescue truck for the Pike City Fire Department. Ayes: Coons, Davis, Lundeen, Mills, Tenney Noes: none Absent: none Abstain: none ~ Motion carried.* It was noted that additional money may be needed to put the truck into service and that there is “wiggle room” for fees and taxes. USDA will reimburse the district \$22,300 after the vehicle purchase is made.

b) New Business

1. *Consider Updates to Policy 2030 Purchasing: After a discussion a motion was made by Burns Tenney and Seconded by Bruce Coons to approve the amendment as presented but removing the definition of “Management” at the top. Ayes: Coons, Davis, Lundeen, Mills, Tenney Noes: none Absent: none Abstain: none ~ Motion carried.*

2. *Accept Fiscal Year 23/24 Audit Report A motion was made by Bruce Coons and seconded by Burns Tenney to accept the audit report as presented. Ayes: Coons, Davis, Lundeen, Mills, Tenney Noes: none Absent: none Abstain: none ~ Motion carried.*

3. *Ratify Transfers from Contingency Fund to cover cash flow needs in Oct. and Nov. Motion was made by Burns Tenney and seconded by Bruce Coons. Ayes: Coons, Davis, Lundeen, Mills, Tenney Noes: none Absent: none Abstain: none ~ Motion carried.*

4. *Consider hiring a contractor to perform repair work at Station 1 in Alleghany. After a discussion Ned offered to help Rae Bell come up with a scope of work for the project so that she can try to get an estimate from a contractor. Construction Projects Policy # 1055 was reviewed.*

5. *Architect Services for Pike Firehouse Cost comparison. The Pike Firehouse Committee reported that they had met prior to the board meeting. The Committee recommended telling the architect to stop working on Option 2 (The new firehouse option) and stick with Option 1 to add the two-bay garage next to the Firehouse and bring the current firehouse into A.D.A. compliance. The Board agreed by consensus that this was a good idea. Denise Ruane will notify the architect.*

6. *Adopt 2025 meeting calendar. It was decided by consensus to stick with the 3rd Thursday of the month at 6:30 PM alternating between Pike and Alleghany. In October the First Responders will be asked to attend (trade their training night that week). No meetings will be scheduled for July or December.*

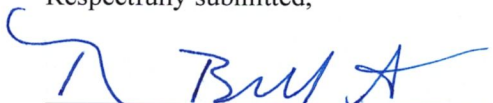
7. *Switch from Quarterly to Monthly payroll schedule. The treasurer explained that this would facilitate paying the firefighters who have money coming from the 2024 standby assignments and mutual aid calls. The fact that the secretary/treasurer is now an employee will provide at least a minimal payroll to run monthly when the firefighters are not being paid. It was decided by consensus to authorize the schedule change.*

6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS:

The next regular meeting is scheduled for Thursday January 16, 2025 in Alleghany at Station 2. It was noted that this was 90-year old Grace Lundeen’s final meeting as a board member because she is not renewing her term. There was a round of applause for her and many thanks and well-wishes.

7. ADJOURNMENT: There being no further business before the board, the meeting was adjourned at 7:09 PM.

Respectfully submitted,


Rae Bell Arbogast, Secretary



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

CERTIFICATE OF POSTING

I, Rae Bell Arbogast certify that the following document was posted on behalf of Pliocene Ridge CSD, Sierra County California:

Regular Meeting Agenda Meeting date: 12/5/2024

In the following location(s):

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

On 12/2/2024 (date)

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

Signed under penalty of perjury: X


Rae Bell Arbogast



Pliocene Ridge Community Services District

100 Pike City Road
Pike City, CA 95960

plioceneridge.org

plioceneridge@gmail.com

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS Thursday Dec. 5, 2024, 6:30 pm (Rescheduled due to no quorum in Nov.)

Location: Pike City Firehouse

VIA Phone Conference available for non-board members call 978-990-5144 Access code 6919768#

ALL MEETING DOCUMENTS ARE POSTED ONLINE plioceneridge.org

1. ESTABLISH QUORUM, CALL TO ORDER, FLAG SALUTE *Moment of Silence for Chief Dorn.*
2. CONSENT CALENDAR
 - a) Approval of Agenda b) Approve Minutes for regular meeting held October 14, 2024 c) Ratify Treasurer's reports & bill payments for October and November 2024
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.
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. Pike Community Support Foundation
 5. Board Member/Staff Reports ~
 6. Firewise Communities –
 7. Firehouse Projects & ADA Compliance ~ Both Departments-
 8. Pending Grants – One item under unfinished business. No other pending grants.
5. DISCUSSION and POSSIBLE ACTION ITEMS:
 - a) Unfinished business:
 1. Authorize staff to purchase a new rescue truck for the Pike City Fire Department and determine a spending cap. USDA has awarded \$22,300 towards the purchase.
 - b) New business
 1. Consider Updates to Policy 2030 Purchasing
 2. Accept FY 23/24 Audit Report
 3. Ratify Transfers from contingency fund or decide to replenish fund (\$1,000 in Oct plus \$2,000 in Nov.)
 4. Consider hiring a contractor to perform repair work at Station 1 in Alleghany and appoint a project manager. Money from Alleghany Firehouse fund to be used for project.
 5. Discussion and possible decision re: architect hired for Pike City FH cost comparison.
 6. Adopt 2025 meeting calendar. 7. Authorize switching from quarterly to monthly payroll schedule.
6. ANNOUNCEMENTS, NEXT MEETING DATE & AGENDA ITEMS ~ Attorney Donna Williamson is willing and able to teach Ethics/Sexual Harassment Prevention training in Pike at the end of January. The next regular meeting is scheduled for January 16, 2025 in Alleghany. Agenda items: Secretary Job Listing, Establishment of a vehicle marking policy.
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 October 2024

Beginning Checking Account Balance \$ 4,959.49

DEPOSITS

Date	From:	For:	Amount
10/3	Savings		\$ 500.00
10/4	Sierra County Service Area 2	Medical supplies	\$ 1,000.00
10/16	Contingency Fund	To help cover expenses per budget authorization in June Another \$2,000 was transferred on 11/2/2024.	\$ 1,000.00
Deposits Total			\$ 2,500.00

EXPENDITURES

Ck #	Date	To:	For:	Amount
EFT	10/1	PG&E	details below	\$ 633.75
			Alleghany Firehouse \$ 70.64	
			Pike Firehouse \$ 226.31	
			Alleghany Streetlights \$ 299.49	
			Forest City Streetlights \$ 37.31	
EFT	10/1	West America Bank CC Card	details below	\$ 4,637.63
			Food for Standby Assignments \$ 949.44	
			Streamline annual webhosting package \$ 504.00	
			USPS, Postage to ship docs to Auditors \$ 18.40	
			Paint job C67 Rig \$ 2,799.45	
			Fuel For assignments \$ 76.86	
			Lodging Park Fire \$ 289.48	
2721	10/1	Mountain Messenger	Budget hearing notice	\$ 17.29
2722	10/1	Sierra County Public Works	Fuel Pike Standby assignments	\$ 74.05
2723	10/1	AT&T	Phones	\$ 75.09
2724	10/16	Banner Communications	Cell phone booster for C67 Rig	\$ 793.45
2725	10/16	Sierra County Public Works	Fuel Alleghany \$42.66 Fuel Pike \$48.98	\$ 91.64
EFT	10/16	Boyette Petroleum	Fuel Pike payment on fuel card account	\$ 82.92
EFT	10/31	PGE	details below	\$ 424.03
			Alleghany Firehouse \$ 71.28	
			Pike Firehouse \$ 123.97	
			Alleghany Streetlights \$ 301.46	
			Forest City Streetlights \$ 37.66	
			PGE Credit posted to "other income" \$ (110.34)	
2726	10/29	EFT	EDD State Payroll taxes for quarter ending 9/30/2024	48.22
	10/29	IRS	Federal payroll taxes for quarter ending 9/30/2024	210.76

Expenditures/transfers Total \$ 7,088.83

Reserve Account Detail	
Contingency	\$ 23,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 17,950.00
Alleghany Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 9,018.15
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 5.79
Reserve Account Total	\$ 79,689.80

Ending Checking Account Balance	\$ 370.66
Starting Savings account balance	\$ 1,641.47
tr to checking	(500.00)
interest earned	
Ending Savings Account Balance	\$ 1,141.47
General Fire Fund Total	\$ 1,512.13
All Fire Funds (including reserves)	\$ 72,183.78

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

Reserve account Starting Balance	\$ 80,689.80
Interest earned	
TR to Checking from Contingency fund	(1,000.00)
Reserve account Ending Balance	\$ 79,689.80

Report prepared by Rae Bell Arbogast, Treasurer

Total All Funds \$ 81,201.93

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

Name Printed _____
title _____



Pliocene Ridge CSD ~ Treasurer's Report for November 2024

Beginning Checking Account Balance \$ 370.66

DEPOSITS				Amount
Date	From:	For:		
11/2	Contingency Fund	To cover expenses	\$	2,000.00
11/7	Cal OES	standby assignments	\$	23,442.06
			Deposits Total	\$ 25,442.06

EXPENDITURES					
Ck #	Date	To:	For:		
EFT	11/2	West America Bank CC Card	details below		
			Standby assignments food	\$ 386.03	\$ 833.14
			Office supplies C. Dorn	\$ 153.99	
			Pike FH repairs (B&C)	\$ 99.67	
			Fuel Pike	\$ 193.45	
821	11/13	Ryan McCoy	Reimburse Sierra College Driving Class	\$	248.50
822	11/13	Ethan Esch	Reimburse Sierra College Driving Class	\$	248.50
823	11/13	Chris King	Reimburse Sierra College Driving Class plus book	\$	321.67
EFT	11/21	Napa Auto	6740 \$12.93, C67 \$106.32 and 7180 \$48.69	\$	167.94
2727	11/21	At&T	Phones	\$	69.97
2728	11/21	Boden Klein and Sneesby	Audit for Fiscal year 23/24	\$	3,250.00
2729	11/21	Sierra County Public Works	Fuel Pike \$231.19 and Alleghany \$82.45	\$	313.64
2730	11/21	Sierra County tax collector	solid waste fee Pike \$122.26 Alleghany \$101.90	\$	224.16
824	11/21	Chris Mills	mileage reimburse 260 miles to GSRMA conf. plus 35 round trip to Alleghany	\$	197.65
EFT	11/21	Transfer to Savings		\$	10,000.00
EFT		PGE	PGE NOT DUE UNTIL 12/2 no payment this month.		
			Alleghany Firehouse		
			Pike Firehouse		
			Alleghany Streetlights		
			Forest City Streetlights		
			PGE Credit posted to "other income"		
825	11/27	Jamie Johnson reimburse	Flowers and a card for Christina Dorn signed at 11/11 training		69.66

Expenditures/transfers Total \$ 15,944.83

Reserve Account Detail	
Contingency	\$ 21,500.00
Alleghany Fire Unallocated	\$ 8,000.00
Pike City Fire Unallocated	\$ 17,950.00
Alleghany Firehouses	\$ 11,409.37
Pike City Firehouse	\$ 3,064.76
Alleghany Fleet	\$ 4,588.78
Pike City Fleet	\$ 1,202.95
Alleghany Dispatch Office	\$ 700.00
Streetlights	\$ 9,018.15
EMS Vehicle Fund	\$ 250.00
Interest Earned	\$ 5.79
Reserve Account Total	\$ 77,689.80

Ending Checking Account Balance	\$ 9,867.89
Starting Savings account balance	\$ 1,141.47
standby revenue	\$ 35,102.58
Park Fire	\$ 62,180.32
tr from checking	\$ 10,000.00
Ending Savings Account Balance	\$ 108,424.37
General Fire Fund Total	\$ 118,292.26
All Fire Funds (including reserves)	\$ 186,963.91

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

Reserve account Starting Balance	\$ 79,689.80
Interest earned	
TR to Checking from Contingency fund	\$ (2,000.00)
Reserve account Ending Balance	\$ 77,689.80

Report prepared by Rae Bell Arbogast, Treasurer

Total All Funds \$ 195,982.06

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

Name Printed

title



PURCHASING & BILL PAYMENT

Definitions

Management: Fire Chiefs, Chief Officers and Board Officers Treasurer/Secretary

Emergency Expenditure: Unexpected purchases and/or labor that are necessary to keep the district operational AND that cause a specific expense category to exceed the adopted budget.

Ratification: Approval after the fact.

POLICY

It is the Policy of PRCSD to ensure that all purchases and bill payments are conducted in a transparent manner to prevent fraud. PRCSD's minimal staffing makes the separation of duties found in larger organizations unattainable.

ADMINISTRATION

The annual budget adoption by the Board of Directors provides the authorization for management to purchase equipment and supplies necessary for the day-to-day operation of the district.

The Fire Chiefs are or designated Chief Officer is granted the authority to re-allocate funds within their department's the "fire operations" budget categories. The treasurer shall be notified of re-allocations and the treasurer shall inform the board at the next regular meeting. Such re-allocations do NOT require adoption of a formal budget amendment. ~~The Chiefs are authorized to draw on their department's reserve accounts, but must ask for board approval if the expenditure is outside of the adopted budget.~~

The district treasurer is responsible for paying bills in a timely manner but shall not be a signor on any of the district's bank accounts. A minimum of three district directors shall be signors on the district's bank accounts. The district treasurer is authorized to transfer funds between bank accounts.



PURCHASING & BILL PAYMENT

PROCEDURES

1. Purchasing

Management shall verify that all expenditures are within the scope of the adopted budget.

Purchases may be made by the Treasurer, ~~Fire Chiefs~~ Chief Officers or individuals delegated by management for specific purchases.

~~Credit Cards shall be issued to the Fire Chiefs with a credit limit of \$1,000. Credit card charges over \$1,000 must be made on the District Credit Card via the Treasurer~~ may be issued to management with board approval. Credit limits are to be established by the board.

Receipts for all purchases shall be turned-in to the Treasurer on a monthly basis with a notation explaining what they are for (if it is not obvious).

Expenditures for Public Works projects defined as construction, alteration, demolition, installation or repair work paid for in whole or in part by public funds shall conform with Policy #2550 "Contracts".

2. Emergency expenditures

The Fire Chiefs ~~are~~ or designee is authorized to make emergency expenditures deemed necessary for the continued operation of the fire department not to exceed \$5,000. The Treasurer shall be notified as-soon-as-possible of the emergency. The treasurer shall notify the President. The expense shall be brought before the Board at the next regular meeting for ratification as-well-as, identification of how the expense shall be covered (for example: budget re-allocation or the use of existing funds).



PROCEDURES CONTINUED

For emergency expenditures in excess of \$5,000 an emergency meeting shall be called for advance approval if possible. If it is not possible to hold an emergency meeting the Treasurer shall be consulted to identify potential sources of the needed funding. The treasurer or Fire Chief shall apprise the President or Vice President in the absence of the President of the situation.

PURCHASING & BILL PAYMENT

3. Capital Expenditures Expenditures for fixed assets as defined in *Policy #2040 Capitalization* **and** not included in the adopted budget shall be approved in advance by a vote of the Board of Directors.

4. Bill Payment

All bill payments must be matched to an invoice or hand-written receipt. The Treasurer shall write the check number and date of payment on each invoice at the time of payment or staple the check stub to the invoice.

~~Checks written over the amount of \$1,000 shall require two signatures. (This was removed a while ago by a vote of the board, but the policy was not updated)~~

5. Record Keeping

~~All bookkeeping documentation shall be filed by month and kept for a period of seven years after it is audited. After seven years the documents should be destroyed. The exception is financial documentation related to projects funded by the State or other government agencies; these records must be retained per the terms of the funding agreement.~~

Record Keeping shall be done in compliance with *Policy #1021 Record Retention*.



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

October 21, 2024

Board of Directors
Pliocene Ridge Community Services District

We have audited the financial statements of the governmental activities of the Pliocene Ridge Community Services District for the year ended June 30, 2024. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and Government Auditing Standards as well as certain information related to the planned scope timing and scope of our audit. We have communicated such information in our letter dated April 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Pliocene Ridge Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year 2023-2024, we noted no transactions entered into by the governmental unit during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on prior experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We have attached a copy of the adjustments.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Pliocene Ridge Community Services District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,



BODEN KLEIN & SNEESBY
A Professional Corporation

**PLIOCENE RIDGE CSD
AJE'S
JUNE 30, 2024**

W/P Ref.	Acct Num	Description	Posted	Dr.	Cr.
		1			
K1300	1370.2	Vehicles - Alleghany			27.57
K1300	1370.3	Vehicles - Pike		29,992.39	
K1300	1390.1	Accumulated Depreciation			11,197.32
K1300	3010.1	Fund Balance - Fixed Assets			19,824.68
K1300	7630.1	Vehicle Repair/Maint - Alleghany		27.57	
K1300	8651	Fixed Asset Expend - Alleghany		1,000.00	
K1300	4060.3	Vehicle repair/maint - Pike		2,206.61	
K1300	6297.3	Fixed Asset Expend - Pike			2,177.00

Adjust F/A & sold property at 6/30/24

33,226.57

33,226.57



PURCHASING & BILL PAYMENT

Definitions

Emergency Expenditure: Unexpected purchases and/or labor that are necessary to keep the district operational AND that cause a specific expense category to exceed the adopted budget.

Ratification: Approval after the fact.

POLICY

It is the Policy of PRCSD to ensure that all purchases and bill payments are conducted in a transparent manner to prevent fraud. PRCSD's minimal staffing makes the separation of duties found in larger organizations unattainable.

ADMINISTRATION

The annual budget adoption by the Board of Directors provides the authorization for management to purchase equipment and supplies necessary for the day-to-day operation of the district.

The Fire Chief or designated Chief Officer is granted the authority to re-allocate funds within the "fire operations" budget categories. The treasurer shall be notified of re-allocations and the treasurer shall inform the board at the next regular meeting. Such re-allocations do NOT require adoption of a formal budget amendment.

The district treasurer is responsible for paying bills in a timely manner but shall not be a signor on any of the district's bank accounts. A minimum of three district directors shall be signors on the district's bank accounts. The district treasurer is authorized to transfer funds between bank accounts.

PROCEDURES

1. Purchasing

Management shall verify that all expenditures are within the scope of the adopted budget. Purchases may be made by the Treasurer, Chief Officers or individuals delegated by management for specific purchases.

Credit Cards may be issued to management with board approval. Credit limits are to be established by the board.

Receipts for all purchases shall be turned-in to the Treasurer monthly with a notation explaining what they are for (if it is not obvious).

Expenditures for Public Works projects defined as construction, alteration, demolition, installation or repair work paid for in whole or in part by public funds shall conform with Policy #1055 Construction Projects.



PURCHASING & BILL PAYMENT PROCEDURES CONTINUED

2. Emergency expenditures

The Fire Chief or designee is authorized to make emergency expenditures deemed necessary for the continued operation of the fire department not to exceed \$5,000. The Treasurer shall be notified as-soon-as-possible of the emergency. The treasurer shall notify the President. The expense shall be brought before the Board at the next regular meeting for ratification as-well-as, identification of how the expense shall be covered (for example: budget re-allocation or the use of existing funds).

For emergency expenditures in excess of \$5,000 an emergency meeting shall be called for advance approval if possible. If it is not possible to hold an emergency meeting the Treasurer shall be consulted to identify potential sources of the needed funding. The treasurer or Fire Chief shall apprise the President or Vice President in the absence of the President of the situation.

3. Capital Expenditures Expenditures for fixed assets as defined in *Policy #2040 Capitalization* **and** not included in the adopted budget shall be approved in advance by a vote of the Board of Directors.

4. Bill Payment

All bill payments must be matched to an invoice or hand-written receipt. The Treasurer shall write the check number and date of payment on each invoice at the time of payment or staple the check stub to the invoice.

5. Record Keeping

Record Keeping shall be done in compliance with *Policy #1021 Record Retention*.