



**Beckwourth Fire District
Agenda
Regular Meeting
June 21, 2023 06:30 PM
180 Main St Beckwourth 96129
<http://www.beckwourthfire.com>**

Board of Directors

Chair Larry Smith • Vice Chair Daniel Greenwood • Director Alyson Ceresola • Director Tyler McGarr

RULES AND PROCEDURES OF THIS BOARD

The Board reserves the right to address items out of order as they are listed on the Agenda. As a courtesy, The Board of Directors meeting is also accessible to the public via Zoom at:

<https://us02web.zoom.us/j/86818170713?pwd=K083VUMyaTJhSjl6bVNQWmU2RXpIdz09> Or by telephone at: Phone Number 1-408-638-0968; Meeting ID: 868 1817 0713 Passcode: 855003 Online and telephonic access does not guarantee the public the ability to observe the meeting or to make public comment in the event there is a disruption or connectivity issues that affect broadcasting, or in the event the District determines that allowing public comment online or by telephone is inefficient or unduly burdensome. Members of the public who want to be assured that they have the ability to observe the meeting and make comment during the meeting, should attend the meeting in-person.

Any person desiring to address the Board on any item on the agenda may do so during public comment period for that agenda item.

REASONABLE ACCOMMODATIONS

In compliance with the American Disabilities Act (ADA), the district will make every reasonable attempt to accommodate any attendee or participant at this meeting needing special assistance beyond what is normally provided. Please contact Beckwourth Fire District at 530-832-1008 at least 48 hours prior to this meeting to inform us of your particular needs. Beckwourth Fire District will determine if your particular needs can be accommodated. Individuals with impaired hearing and/or speech impediments may dial 1-800-806-1191 to reach the Commission.

1. Call to Order

- A. Roll Call
- B. Pledge of Allegiance

2. Public Comments

☒ **Discussion**  [Comment](#)

Members of the public are invited to address the District on any matter of interest to the public that is not on the agenda for a period of time not to exceed 3 minutes. Pursuant to the Brown Act, the District cannot discuss or take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting

3. Consent Agenda

☒ **Discussion** ☒ **Possible Action**  [Comment](#) [View Item](#)

These items are expected to be routine and non-controversial. The Board of Directors will act upon them at one time without discussion. Any board members, staff member or interested party may request that an item be removed from the consent agenda for discussion.

- A. Approval of May 17, 2023 Board Meeting Minutes.
- B. Approval of Account Revenues and Expenses, Balance Sheet, Expenses by vendor detail, Profit and Loss Budget vs Actual for May 2023

4. Department Staff Reports

☒ **Discussion**  [Comment](#)

Updates from the Chief, Department Staff, Duty Officers, Safety Committee, Equipment Committee, Training Committee and others as necessary.

- A. Chief's Report
- B. Secretary's Report
- C. Department Staff Reports

5. Directors Reports

☒ Discussion  [Comment](#)

Reports from Directors on meetings or seminars attended.

6. Beckwourth Fire Protection District Board Member Vacancy

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Appointments for BOD:

Letter of Intent from Rachael Brothers

7. Report on hydrant water use from Grizzly Ranch

☒ Discussion  [Comment](#)

8. Discussion on Tax Assessments for Split Parcels

☒ Discussion ☒ Possible Action  [Comment](#)

Board will discuss how to handle tax assessments for split parcels moving forward, and whether or not to create a policy in case the matter comes up in the future

9. Report Out On Meeting/ Training

☒ Discussion  [Comment](#)

BFD Staff and BOD members report out on any attended meetings or training.

10.Resolution 2023.3

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Consideration and adoption, if approved, of Resolution 2023.3 Establishing Appropriations Limits for FY 2023-2024

11.Resolution 2023.4

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Consideration and adoption of, if approved, Resolution 2023.4 Requesting Collection of Charges On Tax Roll

12.Resolution 2023.5

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Consideration and adoption of, if approved, Resolution 2023.5 Accepting Agreement to Provide Financial Auditing Services

13.Budget Approval for FY 2023/2024

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Review and approval of Budget for FY 2023/2024

14.Reverting Back To In Person Board Meetings

☒ Discussion ☒ Possible Action  [Comment](#)

Discussion on the discontinuance of zoom video options for Board Meetings

15.Fire Protection Contract Discussion

☒ Discussion  [Comment](#)

Board to discuss key points for two upcoming contract renewals/reinstatements.

A. City of Portola Fire Protection Contract

B. Sierra Nevada Journeys Fire Suppression, Protection, and Emergency Services contract reinstatement.

16.Lighting Discussion for Stations 1 and 2

☒ Discussion ☒ Possible Action  [Comment](#)

Discussion on replacing lighting in Station 2.

Discussion on replacing lighting and electrical repairs in Station 1.

Possible acceptance of quote for lighting and electrical repairs

17.Sealed Bids on Military Generators

☒ Discussion ☒ Possible Action  [Comment](#)

Discussion on the auction via sealed bid for military generators.

18.Plumas County Dispatch Plan

☒ Discussion  [Comment](#)

Discussion on Plan for Plumas County Emergency Dispatch.

19. Next Meeting Date

☒ Discussion  [Comment](#)

Next Scheduled Meeting: Wednesday July 19, 2023 at 6:30 p.m.

20. Future Agenda Items

☒ Discussion  [Comment](#)

21.Adjournment



**Beckwourth Fire District
Minutes
Regular Meeting
May 17, 2023 06:30 PM
180 Main St Beckwourth 96129
<http://www.beckwourthfire.com/>**

Board of Directors

Chairman Larry Smith • Vice Chairman Daniel Greenwood • Director Alyson Ceresola • Director Tyler McGarr

1. Call to Order

The meeting was called to order at 6:30 pm by Chairman Larry Smith.

A. Roll Call

Present: Chairman Larry Smith, Director Alyson Ceresola, Director Tyler McGarr

Absent: Vice Chairman Daniel Greenwood

Staff Present: Kenny Osburn, Carol Logan, Ruben Villa, Floyd Myers

B. Pledge of Allegiance

Lead by Chairman Larry Smith

2. Public Comments

None

3. Consent Agenda

- A. Approval of April 19, 2023 Board Meeting Minutes. Director Tyler McGarr motioned to approve. A second was made by Chairman Larry Smith.

The motion passed with the following vote:

3 **In Favor** 0 **Opposed**
— **Abstained** 1 **Absent**

Minutes were approved with correction of "it will cost BFPD Approximately \$10,000".

No further corrections or comments. No public comments.

- B. Approval of Account Revenues and Expenses, Balance Sheet, Expenses by vendor detail, Profit and Loss Budget vs Actual for April 2023 Director Alyson Ceresola motioned to approve. A second was made by Director Tyler McGarr.

The motion passed with the following vote:

3 **In Favor** 0 **Opposed**
— **Abstained** 1 **Absent**

4. Department Staff Reports

A. Chief's Report

Deputy Chief Ken Osburn, for Chief Bret Russell, reported out:

There were 23 calls for Portola and 6 for Beckwourth, total 29 calls for April 2023.

He commented on the incident at local school this morning and commended the Fire Department, all local agencies and others on the coordination efforts.

Cal-Fire Permits are now available on-line.

He attended the Chief Association Meeting on Saturday. Qualifications, equipment and teamwork

were topics of discussion on training for RT130, Driver Operator and Gold Mountain List.

He also reported that there were 2 more military grade generators that were going out to sealed auction.

No further comments.

B. Secretary's Report

Carol Logan reported out:

CALFIRE has reimbursed BFPD for 50% of the purchase of radios. The check was for \$15,406.50.

BFPD has received payment for auction sale of one military grade generators for \$1,785.00. The original sale was for \$2,100.00 and cost of sale was \$315.00

City of Portola has paid their 2nd. installment for fire protection for FY 2023, \$39,361.97.

GSRMA has accredited BFPD with an excellence in our RMAP (Risk Management Accreditation Program), and BFPD will be rewarded with 10% back of our annual contribution for \$3,472.90. BFPD efforts were praised for our efforts to create a safe environment for the public and staff.

There were no comments.

C. Department Staff Reports

Captain Ruben Villa reported out:

He attended a meeting involving fire districts, sheriffs, CHP, other county and city departments. The discussion was regarding the dispatch issues and coordination for BFPD participation in emergency services for the Gravel Grinder community event.

5. Directors Reports

- A. Director McGarr reported out on the status of a new stand alone contract for the rent with the Forest Service on Grizzly Road. Discussion was held regarding some electrical and plumbing issues and Director McGarr indicated that they are in negotiation for a fair contract for both parties.

No further comments.

6. Beckwourth Fire Protection District Board Member Vacancy

- A. Chairman Larry Smith indicated that if anyone was interested in becoming a BFPD board member to send a letter of interest to Carol Logan at BFPD. One question was asked if a volunteer or staff member could request to be a board member, even though it may be discouraged BFPD will look into the legal possibility. A board member would have to reside in the district and be a registered voter. Chairman Smith encouraged anyone to apply.

7. May National Fire Awareness Month

- A. Chairman Larry Smith indicated that the Eastern Plumas County Wildfire Preparedness Day was going to be on May 20, 2023 at the Beckwourth Fire District Station 1 from 9 am to 3 pm. Smokey Bear, firefighters and wildfire mitigation experts will be there along with Fire Safe Counsel and US Forest Service.

8. Report on hydrant water use from Grizzly Ranch

- A. Floyd Myers reported that there were 250 gallons of fire hydrant water used for April 2023.

9. Split Parcel Fire Protection Tax Assessment



Chairman Larry Smith motioned to approve. A second was made by Director Tyler McGarr.

The motion passed with the following vote:

3 In Favor 0 Opposed
— Abstained 1 Absent

Corrections noted for the correct spelling of Goldsmith instead of Goldman and Jamason not Jameson

Kristi Jamason made a presentation to the BF BOD to allow one parcel to be split 1/2 by both Goldsmith and Jamason with:

A letter from Plumas County Tax Assessor Cindie Froggatt indicating that there was only one (1) parcel #010-040-004-501 which is one legal lot divided into their separate 1/2 interest.

A parcel map indicating one (1) parcel.

A Plumas County sample report with Landuse2 codes for fractional ownership by parcel.

10. Report Out On Meeting/ Training

NONE

11. Next Meeting Date

A. June 21, 2023

12. Future Agenda Items

1. In-Person BOD meetings not Zoom
2. Forest Service New Contract
3. BFPD Board Vacancy
4. Tax Assessment Split Properties
5. Plumas County Dispatch Plans
6. Lighting at Station 2, Electrical Repairs and Lighting at Station 1.
7. Sealed Bids on Military Generators.

13. Adjournment

Chairman Larry Smith adjourned the meeting at 7:21 pm.

9:49 AM

06/10/23

Accrual Basis

Beckwourth Fire District

Balance Sheet

As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash in Plumas Bank 1605	187,826.31
10100 · Cash in Plumas Savings 3672	470,926.77
10200 · Cash Auxillary Plumas Bank 6070	1,850.54
Total Checking/Savings	660,603.62
Accounts Receivable	
11000 · Accounts Receivable	15,533.63
Total Accounts Receivable	15,533.63
Other Current Assets	
10010 · Petty Cash	-84.78
Total Other Current Assets	-84.78
Total Current Assets	676,052.47
Fixed Assets	
15000 · Station 1 - Beckwourth	
15003 · Equipment	13,650.00
Total 15000 · Station 1 - Beckwourth	13,650.00
54085 · Medical Equipment	2,798.19
54200 · Radio	25,736.79
54450 · Fire Station	1,877.50
54670 · Fire Truck	35,033.23
54680 · Fire Equipment	21,021.06
Total Fixed Assets	100,116.77
TOTAL ASSETS	776,169.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,052.57
Total Accounts Payable	7,052.57
Credit Cards	
27000 · CALCARD Visa	2,938.57
Total Credit Cards	2,938.57
Other Current Liabilities	
21000 · Accrued Payroll	4,830.00
24000 · Payroll Liabilities	1,966.46
Total Other Current Liabilities	6,796.46
Total Current Liabilities	16,787.60
Total Liabilities	16,787.60
Equity	
30000 · Opening Balance Equity	737.39
32000 · Retained Earnings	225,035.39
32001 · Unassigned Fund balance	286,103.00
32002 · Committed Fund balance	44,958.00
35000 · Suspense	122,110.81
Net Income	80,437.05
Total Equity	759,381.64
TOTAL LIABILITIES & EQUITY	776,169.24

9:49 AM

06/10/23

Accrual Basis

Beckwourth Fire District

Profit & Loss Budget vs. Actual

July 2022 through May 2023

	Jul '22 - May 23	Budget	% of Budget
Income			
Other Revenue			
43010 · Interest-Invested Funds	774.95	0.00	100.0%
44230 · State Homeowners Prop. Tax	290.09	221.06	131.2%
44290 · State - Other	0.00	5,300.50	0.0%
44423 · Fed. FEMA Strike Team \$	547,169.75		
44520 · Federal - FS Grizzly Rent	5,400.00	5,400.00	100.0%
45071 · Contract Fire Protection			
City of Portola	39,361.97	78,723.93	50.0%
Gold Mountain	29,000.00		
Grizzly Creek	0.00	14,787.71	0.0%
Sierra Nevada Journeys	3,642.29		
45071 · Contract Fire Protection - Other	46,923.40	93,511.64	50.2%
Total 45071 · Contract Fire Protection	118,927.66	187,023.28	63.6%
45074 · Report Request Fees	20.00	0.00	100.0%
45475 · Training Classes	987.50	500.00	197.5%
46060 · City of Portola Misc.	8,176.20	2,500.00	327.0%
46239 · Donations	7,265.00	2,500.00	290.6%
46251 · Reimbursements / Refunds	18,985.34	0.00	100.0%
46622 · MVA / Fire Recovery	0.00	0.00	0.0%
Total Other Revenue	707,996.49	203,444.84	348.0%
Tax Revenue			
40010 · Current Secured Taxes	123,819.07	71,208.89	173.9%
40020 · Current Unsecured Taxes	74,075.83	3,437.72	2,154.8%
40040 · Prior Unsecured Taxes	3,846.44	34.93	11,011.9%
40060 · Interest Plumas Tax Collector	293.95		
40070 · Timber Yield Tax	4.78	2.26	211.5%
40130 · Supplemental Taxes	3,455.28	887.58	389.3%
40150 · Special Assessments	0.00	95,978.39	0.0%
Total Tax Revenue	205,495.35	171,549.77	119.8%
Total Income	913,491.84	374,994.61	243.6%
Expense			
Salaries & Benefits			
51000 · Regular Wages	213,909.23	87,210.00	245.3%
51020 · Other Wages	0.00	28,560.00	0.0%
51070 · Unemployment Insurance	0.00	0.00	0.0%
51090 · Group Insurance	0.00	0.00	0.0%
51100 · FICA / Medicare OASDI	0.00	14,443.20	0.0%
51110 · Workers Compensation Insurance	-4,796.88	21,391.00	-22.4%
51140 · Clerical	0.00	20,236.80	0.0%
Total Salaries & Benefits	209,112.35	171,841.00	121.7%
VOID	0.00		
52005 · Bank charges	76.00		
52006 · Merchant Fees Square	189.15		
52010 · Clothing - Personal Supply	9,956.70	3,000.00	331.9%
52011 · Clothing - Wildlands / Shelters	824.47	4,000.00	20.6%
52020 · Communications	12,766.22	3,000.00	425.5%
52040 · Household Expense	1,008.19	550.00	183.3%
52050 · Insurance	45,664.00	24,647.00	185.3%

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06/10/23

Accrual Basis

Beckwourth Fire District

Profit & Loss Budget vs. Actual

July 2022 through May 2023

	Jul '22 - May 23	Budget	% of Budget
52090 · Maintenance - Equipment	3,540.05	2,500.00	141.6%
52092 · Maintenance - Trucks	26,243.78	10,000.00	262.4%
52095 · Repair - Safety Equipment	975.09	500.00	195.0%
52110 · Vehicle Fuel	17,624.91	12,000.00	146.9%
52124 · Tools and Equipment	407,210.14	2,000.00	20,360.5%
52130 · Maintenance - Bldg & Grounds	12,173.90	10,000.00	121.7%
52140 · Snow Removal	6,980.06	2,400.00	290.8%
52160 · Memberships	2,587.00	2,500.00	103.5%
52170 · Miscellaneous Expenses	1,013.88	1,500.00	67.6%
52180 · Office Expenses	5,368.43	4,600.00	116.7%
52190 · Professional Services	14,009.65	5,900.00	237.5%
52320 · Strike Team Services	514.96	0.00	100.0%
52373 · Lease Purchase	83.26	0.00	100.0%
52440 · Department Expenses/ Physicals	1,294.00	0.00	100.0%
52550 · Spec. Dept. Tax Admin. Fee	1,047.97	0.00	100.0%
52560 · Plumas County Property Tax	1,947.86		
52574 · Spec. Dept. Fire Prevention	0.00	100.00	0.0%
52700 · Spec. Dept. Training	8,978.33	3,500.00	256.5%
52710 · Spec. Dept. Medical Supplies	3,618.68	2,500.00	144.7%
52740 · Travel - Routine	0.00	0.00	0.0%
52745 · Meetings/Meals	756.19		
52750 · Travel - Special	0.00	1,250.00	0.0%
52780 · Utilities	15,817.12	10,000.00	158.2%
52840 · Contingencies	0.00	0.00	0.0%
52960 · Fire Calls	0.00	0.00	0.0%
66000 · Payroll Expenses	20,775.92		
66900 · Reconciliation Discrepancies	896.53		
Total Expense	833,054.79	278,288.00	299.3%
Net Income	80,437.05	96,706.61	83.2%

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Accrual Basis

Beckwourth Fire District

Total Month Revenue and Expense

May 2023

	TOTAL
Income	
Other Revenue	
43010 · Interest-Invested Funds	99.98
45071 · Contract Fire Protection	39,361.97
46239 · Donations	90.00
46251 · Reimbursements / Refunds	1,785.00
Total Other Revenue	41,336.95
Total Income	41,336.95
Expense	
Salaries & Benefits	
51000 · Regular Wages	11,781.80
Total Salaries & Benefits	11,781.80
VOID	0.00
52010 · Clothing - Personal Supply	1,919.78
52011 · Clothing - Wildlands / Shelters	82.34
52020 · Communications	187.42
52092 · Maintenance - Trucks	2,821.06
52110 · Vehicle Fuel	1,078.59
52130 · Maintenance - Bldg & Grounds	159.76
52180 · Office Expenses	707.71
52190 · Professional Services	1,466.50
52440 · Department Expenses/ Physicals	679.00
52710 · Spec. Dept. Medical Supplies	60.00
52745 · Meetings/Meals	98.28
52780 · Utilities	1,040.44
66000 · Payroll Expenses	1,078.95
Total Expense	23,161.63
Net Income	18,175.32

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06/10/23

Accrual Basis

Beckwourth Fire District

Expenses by Vendor Detail

May 2023

Type	Date	Num	Memo	Account	Amount
Amazon					
Credit Card Charge	05/23/2023	37898...	Back ups for Chief Bret, Admin. Tower, I...	52180 · Office Expe...	-377.35
Credit Card Charge	05/23/2023	91442...	RAM for Bret and Carols Desktop	52180 · Office Expe...	-94.32
Total Amazon					-471.67
AT&T Calnet 3					
Bill	05/12/2023	00001...		52020 · Communica...	-85.27
Total AT&T Calnet 3					-85.27
Auto Desiel Electric Supply					
Bill	05/31/2023	6814	#9432 Alternator	52092 · Maintenanc...	-265.25
Total Auto Desiel Electric Supply					-265.25
Beckwourth CSA					
Bill	05/25/2023	May 2...		52780 · Utilities	-44.50
Total Beckwourth CSA					-44.50
Carol Logan					
Bill	05/31/2023	132	May 2023	52190 · Professional...	-1,285.00
Total Carol Logan					-1,285.00
Eastern Plumas Health Care					
Bill	05/03/2023	White...	Whittenberg, Maz	52440 · Department ...	-388.00
Bill	05/03/2023	Villa, ...	Villa, Ruben	52440 · Department ...	-291.00
Total Eastern Plumas Health Care					-679.00
Heather Grant					
Bill	05/31/2023	0001	Administrative Assistance May 2023	52190 · Professional...	-181.50
Total Heather Grant					-181.50
High Sierra Gas					
Bill	05/02/2023	U0316...		52780 · Utilities	-308.53
Total High Sierra Gas					-308.53
Hunt & Sons, Inc.					
Bill	05/15/2023	102364		52110 · Vehicle Fuel	-1,078.59
Total Hunt & Sons, Inc.					-1,078.59
L.N. Curtis & Sons					
Bill	05/22/2023	INV70...	Brian A	52011 · Clothing - ...	-82.34
Bill	05/22/2023	INV70...	#9476 Northside	52092 · Maintenanc...	-188.68
Bill	05/26/2023	INV70...	Bret - Rescue Suit	52010 · Clothing - P...	-1,919.78
Total L.N. Curtis & Sons					-2,190.80
Leonards Market					
Bill	05/18/2023	49	water for stations 6 cases North Station, ...	52745 · Meetings/M...	-98.28
Total Leonards Market					-98.28
Les Schwab					
Bill	05/03/2023	71900...	#9431 Water Tender	52092 · Maintenanc...	-40.99
Bill	05/16/2023	71900...	#9431 Station 1	52092 · Maintenanc...	-698.03
Bill	05/26/2023	71900...	#9454 Battery	52092 · Maintenanc...	-540.87
Total Les Schwab					-1,279.89
Master Medical Equipment					
Credit Card Charge	05/23/2023	30525...	Fatheres Medical test strips for all vehicl...	52710 · Spec. Dept. ...	-60.00
Total Master Medical Equipment					-60.00

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06/10/23

Accrual Basis

Beckwourth Fire District

Expenses by Vendor Detail

May 2023

Type	Date	Num	Memo	Account	Amount
NAPA Sierra					
Bill	05/01/2023	256529	#9475 Repair sump pump cap	52092 · Maintenanc...	-11.04
Bill	05/02/2023	256883	9452 Rudy	52092 · Maintenanc...	-53.72
Bill	05/06/2023	256930	#9477 Rudy	52092 · Maintenanc...	-79.23
Bill	05/06/2023	256911	9472, 9477 Rudy	52092 · Maintenanc...	-37.48
Bill	05/06/2023	256912	Rudy to be returned	52092 · Maintenanc...	-17.14
Credit	05/09/2023	257006	Rudy to be returned for credit	52092 · Maintenanc...	8.57
Bill	05/17/2023	257576	Kenny O. Station 1	52092 · Maintenanc...	-23.33
Bill	05/20/2023	257762	Rudy #9331, 9372	52092 · Maintenanc...	-45.98
Bill	05/30/2023	258271	Bruce #9331 Water Tender	52092 · Maintenanc...	-33.27
Total NAPA Sierra					-292.62
Plumas-Sierra REC					
Bill	05/31/2023	4/19/2...		52780 · Utilities	-687.41
Total Plumas-Sierra REC					-687.41
Plumas Ace Harware Inc					
Bill	05/06/2023	461305	Rudy 9477,9424,9432	52092 · Maintenanc...	-161.50
Bill	05/06/2023	46137	Rudy 9432,9477,9424	52092 · Maintenanc...	-61.93
Bill	05/18/2023	463951	Ruben srarlon 1 yard tools	52130 · Maintenanc...	-134.03
Bill	05/19/2023	464259	9306 Brian	52092 · Maintenanc...	-21.58
Bill	05/25/2023	465694	Padlock Station 1 Ruben	52130 · Maintenanc...	-25.73
Total Plumas Ace Harware Inc					-404.77
QuickBooks Payroll Service					
Credit Card Charge	05/26/2023	P1-84...	payroll direct deposit fee	52180 · Office Expe...	-65.00
Total QuickBooks Payroll Service					-65.00
Smile Business Products, Inc.					
Bill	05/26/2023	11227...		52180 · Office Expe...	-87.78
Total Smile Business Products, Inc.					-87.78
Streamline					
Bill	05/01/2023	78F24...		52020 · Communica...	-50.00
Total Streamline					-50.00
US Bank Equipment Finance					
Bill	05/13/2023	50150...		52180 · Office Expe...	-83.26
Total US Bank Equipment Finance					-83.26
Verizon Wireless					
Bill	05/18/2023	5/2/23...		52020 · Communica...	-52.15
Total Verizon Wireless					-52.15
VOID					
Check	05/10/2023	1635	vold	VOID	0.00
Total VOID					0.00
Wild Hare Signs					
Credit Card Charge	05/07/2023	11042	Fatheree #9450	52092 · Maintenanc...	-214.50
Total Wild Hare Signs					-214.50
TOTAL					-9,965.77

bfpd@beckwourthfire.com

From: Chuck and Rachael Brothers <crcbrothers@hotmail.com>
Sent: Wednesday, May 31, 2023 7:33 PM
To: bfpd@beckwourthfire.com
Subject: Board position

I would like to be considered as a candidate for the Beckwourth Fire Department Board. I have previously served as a school board member and on multiple community agency councils and committees and understand how to work in a group and make collective decisions. I currently manage early childhood education contracts for the Plumas County Office of Education and understand budgets and spending limits. I value and support volunteer fire departments as my husband and many close family friends supported our community as volunteers (Eastern Alpine Fire Dept.). We strive as homeowners to be fire safe. Thank you for your consideration.

Rachael Brothers
79460 Panoramic Rd.
Beckwourth CA 96122
530-318-3879

Sent from Mail for Windows

RESOLUTION NO 2023-0003

Resolution Establishing Appropriations Limit for the 2023-2024 Fiscal Year for

Beckwourth Fire District

WHEREAS, The Board of Directors conducted a hearing on the appropriations

Limitation for Beckwourth Fire District

District on June 21, 2023; and,

WHEREAS, The Board received testimony and other evidences regarding the appropriations limit to be established for said district,

Now, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the

Beckwourth Fire District,

That the District's appropriations limit for the 2023-2024 Fiscal year, as described in Article XIII B of the State constitution and implemented by Chapter 1205, Statutes of 1980, as amended by Chapter 60, Statutes of 1990, is the sum of \$ _____.

The foregoing resolution was duly passed and adopted by the Board of Directors of Beckwourth Fire District.

District, at a meeting of said Board held on the 21th day of June by the following vote:

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

Chairman, Board of Directors

ATTEST:

RESOLUTION NO. 2023.04

RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL

Whereas the BECKWOURTH FIRE DISTRICT (name of public entity) (hereinafter "District/City") requests the County of Plumas collect on the County tax rolls certain charges which have been imposed pursuant to section 29304 & 51800 of THE GOVERNMENT Code by the District/City, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Plumas County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Plumas County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City.
4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's of said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.
5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.

RESOLUTION NO. 2023.04

6. The District/City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

GC 29304.

Whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, officer, or body, and the same are to be collected by the county or any county officer, whether acting as a county officer or as an ex officio officer of the city, district, public corporation, officer, or body, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the county officer collecting the tax and by him be paid into the general fund of the county.

(Added by Stats. 1957, Ch. 1359.)

PASSED AND ADOPTED by District/City this 21 day of JUNE, 2023, by the following vote on roll call:

AYES Board members / Councilmembers:

NOES Board members / Councilmembers:

ABSENT Board members / Councilmembers:

Chairperson/Mayor

ATTEST:

District/City Clerk

BECKWOURTH FIRE PROTECTION DISTRICT

Resolution No. 2023.5

RESOLUTION NO. 2023.5

Resolution Accepting Bid to Provide Financial Audit for FY 2022/2023

Whereas, Annual audits must be performed to provide financial statements and required reports must be sent to the state of California's Controllers Office.

Now, therefore be it resolved by the Governing Board of the Grizzly Ranch Community Services District, as follows:

1. The Fire Chief of Beckwourth Fire Protections District, Bret Russell, has reviewed the Service Agreement as presented,
2. The Governing Board of the Beckwourth Fire Protections District authorizes the Fire Chief to proceed with service agreement as presented in attachment "Robert W. Johnson Letter of Acceptance".

The foregoing resolution was duly passed and adopted by the Board of Directors of Beckwourth Fire Protections District at a regular meeting of said board held on June 21, 2023, by the following vote:

Ayes: _____

Noes: _____

Absent: _____

BFPD Board Chair

Date

BFPD Clerk of the Board

Date



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpajgroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

May 25, 2023

Board of Directors
Beckwourth Fire District
180 Main Street
Beckwourth, CA 96129

We are pleased to confirm our understanding of the services we are to provide for Beckwourth Fire District for the years ended June 30, 2022 and June 30, 2023. Please read this letter carefully because it is important to both Robert W. Johnson, An Accountancy Corporation and Beckwourth Fire District that you understand and accept the terms under which we have agreed to perform our services, as well as management's responsibilities under this agreement.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the disclosures, which collectively comprise the basic financial statements of Beckwourth Fire District as of and for the years ended June 30, 2022 and June 30, 2023.

We have also been engaged to report on supplementary information other than Required Supplementary Information (RSI) that accompanies Beckwourth Fire District's financial statements. We will subject supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and the State Controller's Minimum Audit Requirements for California Special Districts; and report on the fairness of the supplementary information referred to in the preceding paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error, and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets, that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures

responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Other Services

We will assist in preparing the financial statements of Beckwourth Fire District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We may also assist the District by maintaining the depreciation schedule.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement preparation and depreciation schedule services, as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for financial statement preparation services or any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it

necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation on the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration and Other

The audit documentation for this engagement is the property of Robert W. Johnson, An Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the cognizant or oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robert W. Johnson, An Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Reporting

We will issue a written report upon completion of our audit of Beckwourth Fire District's financial statements. Our report will be addressed to the Board of Directors of Beckwourth Fire District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

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

Sincerely,

Mary Cummins

Mary Cummins, CPA

RESPONSE:

This letter correctly sets forth the understanding of Beckwourth Fire District.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

**Beckwourth Fire District
Proposed BUDGET
FY 2023/2024**

[illegible]