



Beckwourth Fire District

Phone: Station 1 (530) 832-1008

Fax: (530) 832-5828

E-mail: bfpd@beckwourthfire.com

Web: www.beckwourthfire.com

180 Main St. Beckwourth, CA 96129

AGENDA

FOR THE BOARD MEETING OF THE **BECKWOURTH FIRE DISTRICT**
TO BE HELD ON **Wednesday March 16, 2022, at 6:30 PM** AT THE BECKWOURTH FIRE HALL
LOCATED AT 180 MAIN STREET, BECKWOURTH, CA

COUNCIL MEMBERS ATTENDING VIA TELECONFERENCE AS PERMITTED BY CALIFORNIA LAW.

BOARD MEMBERS: Daniel Smith, Gay Miller, Daniel Greenwood, Dick Spencer, and Alyson Ceresola

The Board reserves the right to address items out of order as they are listed on the Agenda.

The Board of Directors meeting is accessible to the public via Zoom at:

<https://us02web.zoom.us/j/86818170713?pwd=K083VUMyaTJhSjl6bVNQOWmU2RXpldz09> or by telephone at: Phone Number 1-408-638-0968; Meeting ID: 868 1817 0713 Passcode: 855003

1. Call Meeting to Order
2. Roll Call
3. The Pledge of Allegiance
4. Opening remarks
5. Approval of Minutes for the Board Meetings held on February 16, 2022
6. Approval of Account Revenues, Expenditures, and Balance Sheet for the Month of February 16, 2022. (To be handed out at meeting.)
7. **PUBLIC 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 5 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.
8. **CONSENT AGENDA:** 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.
9. **CHIEF'S REPORT:**
10. **SECRETARY'S REPORT:**
11. **Discussion and Possible Action:** Accept and Approve Audit for year's 2019-2021
12. **Discussion and Possible Action:** Consider and Adopt an extended MOU(Memorandum of Understanding) with the LESSG(Local Emergency Services Study Group) to complete the fire consolidation feasibility study.
13. **Update of:** Budget Kick-off for 2022-2023
14. **Update of:** QuickBooks setup and Conversion.
15. **Update of:** LESSG Consolidation Project.

ISO Class 4/6

"The Beckwourth Fire District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



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16. **Update of:** Portola City Council Liaison monthly report.
17. **Update of:** Report on Coronavirus/Policies and Procedures.
18. **Update of:** Report on water use from Grizzly Ranch.
19. **DEPARTMENT STAFF REPORTS:**
20. **DIRECTORS REPORTS:**
21. **OLD BUSINESS:**
22. **NEW BUSINESS:** NEXT MEETING DATE: **Wednesday April 20, 2022, at 6:30 p.m.**

Note: Public is welcome to pick up a complete board meeting package for review before the meeting. The package will be available at Station 1, 180 Main St., Beckwourth on the Monday thru Wednesday before the scheduled meeting between the hours of 10:00 a.m. to 2:00 p.m. This information is also available at the BFD's website, www.beckwourthfire.com. 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.

Minutes for February 16, 2022 Beckwourth Fire District

1. **Board members may attend this meeting via teleconference as permitted by California Law. Members of the public were able to join the meeting via Zoom live streaming or in person. Board Meeting called to order at 6:30 PM by Daniel Smith.**
2. **Roll Call: Board Members:** Daniel Smith – here, Gay Miller – here, Daniel Greenwood – here, Dick Spencer – here, Alyson Ceresola - here. **Board Secretary:** Mercadez Flewell - here, **Fire Chief:** Bret Russell - here, **Safety Officer:** Absent, **Division Chief:** Bruce Lackenbauer, **BFD members:** Scott Thompson, Ruben Villa, Floyd Meyers, Scott Hiatt **Public:** Pat Morton, Tom Cooley
3. **The Pledge of Allegiance:** Recited by all.
4. **Opening remarks.** Daniel S. introduced the new board members again to the public and persons who attended in person.
5. **Approval of Minutes** for the Board Meetings held January 19, 2022. There were no edits or corrections needed, Gay Miller **motioned to approve the minutes** from the prior month, and Dick Spencer seconded. Daniel S. – yes, Gay – yes, Daniel G. – yes, Alyson – yes, Dick Spencer - yes. All in favor, **motion passed without objection.**
6. **Approval of the Account Revenues, Expenditures, and Balance Sheet for months of January 2022.** There were no edits or corrections needed, Gay **motioned to approve the revenues, expenditures, and balance sheet** from the prior month, and Daniel G. seconded. Daniel S. – yes, Gay – yes, Daniel G. – yes, Alyson – yes, Dick Spencer - yes. All in favor, **motion passed without objection.**
7. **Public Comment:** Bruce Lackenbauer thanked Mercadez for being able to get the zoom back up and running, he also asked if the Portola Liaison will be going over an annual report for BFD to see how the year has gone. Daniel S. let Bruce know that BFD will add it to the agenda for next month.

Scott Thompson asked how the separation from the county is going, Daniel and Mercadez Let him know that it is item number 13 on the agenda.

Ruben Villa asked how the Strike Team funds will be handled. He was wondering if it is in separate accounts. Daniel S. let him know that BFD is only able to have one account, the monies from the strike team is separated for now and it stays in the contingencies fund until the board approves purchases for the department.

Ashley Sims says it is nice to see BFD has a full board again. She commends BFD for being consistent again with meetings as well. Daniel S. addressed that the new board members joining the department is great. It is always difficult to find new board members to dedicate their time.
8. **Consent Agenda: None**
9. **Chief's Report:** Chief Russell updates the board on the current EMR class which has one month left before graduation, and after that class BFD will be hosting a Haz-Mat Class. The new water tender is in service now and the new rescue will be in service next week. He thanked Kenny Osburn the Deputy Chief of Operation's for working on the apparatus to get it in service. Chief addressed that he has continued his own education for his Fire Arson Investigator Certificate that training was held the week of February 7th to February 11th. BFD as a whole is running smoothly, and he was happy. For January BFD ran a total of 43 calls, 6 in Beckwourth and 37 in Portola. , The Chief thanked all the Volunteers and duty officers for all that they do for the department, the department ran 404 total calls in 2021.
10. **Secretary's Report:** Mercadez followed up with some additional on the proposal to get a new printer for the department. she had provided details about in the January 2022 meeting. She addressed all the specifications and price for the three machines that were quoted. She had also reviewed for the board a cost breakdown from the last 15 months on what BFD has spent on just ink. The board looked at all the items and prices and was pleased to see that the price was only \$25.00 more than what BFD is currently paying for just ink. Daniel asked if Mercadez was asking for permission from the board to purchase this less expensive printer, Mercadez said yes. Daniel S. asked the board what they would like to do on this. Gay Miller as well and Daniel G. agreed it would be beneficial to purchase. Daniel G. **Motioned to approve** the printer purchase and Gay Miller seconded. Daniel S. – yes, Gay – yes, Daniel G. – yes, Alyson Ceresola – yes, Dick Spencer - yes. All in favor, **motion passed without objection.**

11. **Discussion and Possible Action:** Purchase of a new Printer. See secretary report.
12. **Update of:** Audit for 2019-2021 - Daniel S. reviewed with the board the challenges we have had with the current required two-year audit due to COVID and our previous auditor unfortunately passing away from COVID. He also reviewed that we did prepare an RFP and advertised for a new audit firm. We selected a new firm from the two responses we received. There were some other complications due to the large snowstorm event in December not allowing the auditor to make it to meet with us. Delays in communication has been frustrating on BFD's end as there has not been a specific update or follow up on how the audit was going. Staff will continue to pursue the details and report back to the board at the next meeting. Re
13. **Update of:** QuickBooks setup and Conversion – Daniel S. provided a brief review on the process up to this point for the Board. The county had this as an agenda item on February 15th meeting, the county had approved it. BFD is finally on their way to handling their own finances.

Mercadez addressed that she will be working with Susan Scarlett and her assistant to set-up payroll on Thursday the 17th of February. She will also be meeting with Carol Logan who handles Grizzly Ranch CSD to shadow her process payroll and some vender claims.
14. **Update of:** LESSG Consolidation Project. - Daniel S. reviewed the items that needed to be provided to the consultant doing the feasibility study(consultant is Plan West). Portola, Gold Mountain, Beckwourth, and Sierra Valley Fire had all completed the submittal.

Ashley Sims asked who the consultant is, Daniel S. let her know it is Plan West.
15. **Update of:** Portola City Council Liaison Monthly Report. – Gay Miller asked what exactly she should be going over at the City Council Meetings. Pat Morton and Tom Cooley asked if there is something that BFD can provide to them that clarifies what type of calls BFD is responding to. Daniel S., Bret and Mercadez all addressed the call list that is produced in house by BFD that can be shared. After some open discussion with Chief Russell and Tom Cooley Portola City Council member the list that will be provided to the city is going to be the list that BFD prepares.

Tom Cooley addressed how pleased he is with the performance from BFD and what that performance is contributing to the benefits of a new district and how beneficial this will be in that effort. Daniel S. says thank you for that and thanks the City for what it is doing with us is great for the community!
16. **Update of:** Report on Coronavirus/Policies and Procedures. BFD's Policies and Procedures remain the same.
17. **Update of:** Report on water use from Grizzly Ranch. Zero water usage for January 2022
18. **Department Reports:** Kenny Osburn addressed that their will be a live fire burn on the Folchis building February 26th from 9-4 and BFD will be posting a public comment with Plumas news. Monday the 7th there will be a training on the water tender and the new rescue truck to get personnel familiarized. 9423 engine is still for sale and Kenny has spoke to the Chief to see if BFD can post it nationally as well as 9473. These rigs still have lots of life and good value and it might suit BFD's interest to air it nationally. Daniel S. asked if Sierra Valley Fire Department might still be interested into 9473, Chief let him know that it may not have been evaluated, at this time no interest has been addressed.

Bruce Lackenbauer addressed some sewer questions the board had had about the grizzly Station, Bruce had a few questions about the dumpster up at Station 2. BFD and Forest Service are unsure of who covers the dumpster fee, Mercadez will be looking into the contract. Bruce also asked about the status of if the board members have had time to look into the building improvements that BFD needs to address. Dick had come by the station, but it was bad timing as the Chief and Secretary were working on the Safer Grant. Dick and Daniel G. will plan a better time to come by. Daniel S. also brought up that his neighbor McGarr is interested in coming by Station 1 and giving a quote to BFD for redoing the asphalt. Bruce added to that, at one point the Folchis had looked into it, but it may be a huge project.
19. **Directors Reports:** Daniel S. and Gay Miller addressed the Sexual Harassment Class that everyone had just attended, it was a great class and something we all had just learned is that you do not have to do the webinar's, you can sign up for a class that you take at your own availability.
20. **Old Business:** None.
21. **New Business:** NEXT BOARD MEETING: Wednesday March 16, 2022.
22. **Adjournment of Meeting:** Daniel S. adjourned meeting @ 19:40

I, MERCADEZ FLEWELL, SECRETARY OF THE BOARD, DO HEREBY CERTIFY THAT THE FOREGOING MINUTES OF SAID **BOARD MEETING** OF THE BECKWORTH FIRE DISTRICT HELD ON **February 16, 2022**, ARE CORRECT AS RECORDED.

Mercadez Flewell, Secretary of the Board

BOARD OF DIRECTORS' APPROVAL SIGNATURES: Minutes for February 16, 2022

Daniel Smith: _____ Date: _____

Gay Miller: _____ Date: _____

Daniel Greenwood: _____ Date: _____

Alyson Ceresola: _____ Date: _____

Dick Spencer: _____ Date: _____

Beckwourth Fire District
Revenue: Month of February 2022

DATE	Description	AMOUNT	ACCT
2/14/2022	USDS - Rental Station 2 for Calendar YR 2021	\$ 5,400.00	44520

TOTAL		\$ 5,400.00	
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3/16/2022 DANIEL SMITH:

3/16/2022 GAY MILLER:

3/16/2022 DANIEL GREENWOOD:

3/16/2022 DICK SPENCER:

3/16/2022 ALYSON CERESOLA:

Beckwourth Fire District**Expenditures: Month of February 2022**

DATE	Description	AMOUNT	ACCT
1/5/2022	Plumas-Sierra Tele: Internet for Janusry 2022	60.00	52020
1/18/2022	ATT Phone Bill	90.71	52020
1/18/2022	Verizon Wireliess 530-816-0525	102.76	52020
1/3/2022	PAH: Flex Tape, Duct tape, Contractor bags	48.22	52040
1/10/2022	Hunt&Sons: 9453,9461,9351,9400	494.83	52110
1/25/2022	Hunt&Sons: 9452,9453,9462,9372,9321,9322	552.00	52110
1/27/2022	L.N. Curtis&Sons: 2 spanner wrenches, 4 LED Flashlights, Water Fire I	1,022.66	52124
1/31/2022	IMD: Dec 2021	43.69	52130
1/31/2022	Napa: Weather Stripping for Station 1	14.47	52130
1/10/2022	Folchi Logging & Construction: Snow Removal Contract	2,400.00	52140
1/5/2022	Plumas-Sierra Rec: Power Station 1	155.34	52780
1/5/2022	Plumas-Sierra Rec: Power Station 2	91.42	52780
1/10/2022	Beckwourth CSA January 22	89.00	52780
1/10/2022	High Sierra Gas: Propane to Station 1	502.25	52780
1/25/2022	High Sierra Gas - Propane Sation 2	864.52	52780
1/25/2022	Grizzly Ranch CSD Quarterly Water Usage 10/1-12/21/21	171.00	52780

TOTAL**6,702.87**

Wages: Pay Periods - # 16, 17

Attama:	382.50
Flewel, K.	2,085.00
Flewel, M:	1,197.00
Hiatt:	480.00
Lackenbauer:	798.25
Morgan, C	120.00
Russell:	4,420.78

Total Wages**9,483.53****TOTAL w/ wages****16,186.40**

3/16/2022 DANIEL SMITH:

3/16/2022 GAY MILLER:

3/16/2022 DANIEL GREENWOOD:

3/16/2022 DICK SPENCER:

3/16/2022 ALYSON CERESOLA:

Beckwourth Fire District
July 2021 - February 2022

ASSETS

Cash with County	876,241.79
Pre-Paid Expense	0.00
Petty Cash	100.00
Total ASSETS	876,341.79

LIABILITIES

Use Tax	0.00
Accounts Payable (Short Term Debt)	0.00
Accrued Wages & Benefits	0.00
Warrants Payable	0.00
Total LIABILITIES	0.00

FUND BALANCE

Beginning Balance	328,775.42	
Less - Expenditures	274,384.52	
Add - Revenues	821,950.89	
Ending Cash Balance		876,341.79
Total Liabilities & Fund Balance		876,341.79

Submitted By: _____

Date: _____

3/16/2022: Daniel Smith

3/16/2022: Gay Miller

3/16/2022: Daniel Greenwood

3/16/2022: Dick Spencer

3/16/2022: Alyson Ceresola

BFD Emergency Water Use with Grizzly Ranch

2021

Gallons Used

October 0

November 0

December 0

2022

January 0 ✓

February 0

March

April

May

June

July

August

September

October

November

December

Larry Smith
gmsmithgncsd@gmail
918-728-4774

Beckwourth Fire District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2020

and

June 30, 2021



January 13, 2022

Beckwourth Fire District

Beckwourth, CA 96129

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Beckwourth Fire District as of and for the year-ended June 30, 2020 and June 30, 2021, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

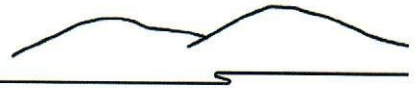
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beckwourth Fire District as of June 30, 2020 and June 30, 2021, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context.

Zach Pehling, CPA's

Beckwourth Fire District

**Audit Report
June 30, 2020
and
June 30, 2021**

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GOVERNMENT FUNDS FINANCIAL STATEMENTS

Beckwourth Fire District

Balance Sheet

June 30, 2020

and

June 30, 2021

	General 2020	General 2021
<u>ASSETS</u>		
<u>Assets:</u>		
Cash	261,183	335,912
Prepays	-	-
Accounts Receivable	-	-
	<hr/>	<hr/>
TOTAL ASSETS	261,183	335,912
	<hr/>	<hr/>
<u>LIABILITIES & FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	46	21
Accrued Payroll	5,052	4,830
	<hr/>	<hr/>
TOTAL LIABILITIES	5,098	4,851
	<hr/>	<hr/>
<u>Deferred Inflow</u>		
Unavailable Revenue	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES & DEFERRED	5,098	4,851
	<hr/>	<hr/>
<u>Fund Balances:</u>		
Unassigned	195,100	286,103
Restricted	-	-
Unspendable	-	-
Committed	60,985	44,958
	<hr/>	<hr/>
Total Fund Balance	256,085	331,061
	<hr/>	<hr/>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 261,183</u>	<u>\$ 335,912</u>

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

Beckwourth Fire District

**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2020
and
June 30, 2021**

	2020	2021
<u>REVENUE</u>	<u>General Fund</u>	<u>General Fund</u>
Tax Revenue	\$ 71,367	\$ 74,678
Assessment	89,047	94,096
Charges for Service	156,643	330,598
Interest & Investment Earnings	2,728	1,199
Grants & Contributions	9,868	1,679
Miscellaneous	54,387	24,778
TOTAL REVENUE	384,040	527,028
<u>EXPENDITURES</u>		
Capital Assets	51,600	21,746
Debt Service:		
Principle	-	-
Interest	-	-
Salaries and Employee Benefits	202,367	277,360
Professional Fees	8,265	5,093
Repairs and Maintenance	8,043	13,651
Insurance	9,324	11,892
Services, Supplies and Refunds	81,789	122,310
TOTAL EXPENDITURES	361,388	452,052
Excess (Deficit) Revenues over Expenditures	22,652	74,976
<u>CHANGE IN FUND BALANCE</u>	22,652	74,976
<u>FUND BALANCE, BEGINNING OF YEAR</u>	233,433	256,085
<u>FUND BALANCE, END OF YEAR</u>	\$ 256,085	\$ 331,061

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Beckwourth Fire District

**Statement of Net Position
June 30, 2020
and
June 30, 2021**

<u>ASSETS</u>	<u>2020</u>	<u>2021</u>
<u>Current Assets:</u>		
Cash	261,183	335,912
Accounts Receivable	-	-
Deposits & Prepaid Expenses	-	-
Total Current Assets	261,183	335,912
<u>Capital Assets:</u>		
Land	16,302	16,302
Buildings & Improvements	852,165	852,165
Equipment	331,866	346,866
Less: Accumulated Depreciation	(769,636)	(795,107)
Total Capital Assets	430,697	420,226
TOTAL ASSETS	691,880	756,138
<u>DEFERRED OUTFLOW</u>	-	-
TOTAL DEFERRED OUTFLOW	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	691,880	756,138
<u>LIABILITIES</u>		
<u>Current Liabilities:</u>		
Accrued Interest	-	-
Accounts Payable	46	21
Accrued Payroll	5,052	4,830
Total Current Liabilities	5,098	4,851
<u>Long-term Liabilities:</u>		
Long-Term Debt	-	-
Total Long-term Liabilities	-	-
TOTAL LIABILITIES	5,098	4,851
<u>DEFERRED INFLOWS</u>	-	-
TOTAL DEFERRED INFLOWS	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS	5,098	4,851
<u>NET POSITION</u>		
Net Investment in Capital Assets	430,697	420,226
Unrestricted	256,085	331,061
TOTAL NET POSITION	\$ 686,782	\$ 751,287

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

**BECKWOURTH FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Total Fund Balances - Governmental Funds	\$ 256,085	\$ 331,061
Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.		
Total Historical Cost of Capital Assets	1,200,333	1,215,333
Less: Accumulated Depreciation	<u>(769,636)</u>	<u>(795,107)</u>
Prepaid expenses, some expenditures not due & payable within the current period were paid, those amounts are shown as expended in the governmental funds	-	-
Unavailbale revenue is reported on the balance sheet for revnues received more than 60 days after year-end, whereas on the statement of net assets revenues are reported when earned	-	-
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	-	-
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds. Deferred Inflows at June 30 was:	-	-
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	-	-
Net Position	<u>\$ 686,782</u>	<u>\$ 751,287</u>

The accompanying notes are an integral part of these financial statemnets

Beckwourth Fire District
Statement of Activities
For the Year-Ended
June 30, 2020
and
June 30, 2021

2020				
		Operating Revenues		
	Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Public Protection	\$ 317,223	\$ 156,643	\$ 9,868	\$ (150,712)
Depreciation (Unallocated)	29,254	-	-	(29,254)
Total Governmental Activities				(179,966)
General Revenues:				
Tax Revenue				71,367
Interest & Investment Earnings				2,728
Assessment				89,047
Miscellaneous				42,304
Total General Revenues				205,446
NET CHANGE IN NET POSITION				25,480
NET POSITION, BEGINNING OF YEAR				661,302
NET POSITION, END OF YEAR				\$ 686,782
2021				
		Operating Revenues		
	Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Public Protection	\$ 432,052	\$ 330,598	\$ 1,679	\$ (99,775)
Depreciation (Unallocated)	30,471	-	-	(30,471)
Total Governmental Activities				(130,246)
General Revenues:				
Tax Revenue				74,678
Interest & Investment Earnings				1,199
Assessment				94,096
Miscellaneous				24,778
Total General Revenues				194,751
NET CHANGE IN NET POSITION				64,505
NET POSITION, BEGINNING OF YEAR				686,782
NET POSITION, END OF YEAR				\$ 751,287

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

STANDISH-LITCHFIELD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Net Change in Fund Balances - Total Governmental Funds	\$ 22,652	\$ 74,976
Amounts reported for governmental activities in the Statement of Activities are different as follows:		
Governmental Funds report capital outlays as expenditures.		
However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense.		
This is the amount by which capital outlays exceeded depreciation expense during the year		
Current Year Capital Outlays	40,000	20,000
Less: Current Year Depreciation Expense	(29,254)	(30,471)
In the Governmental Funds revenues are measured by the amount of financial resources earned, which is the amounts actually paid within 60 days. In the Government-Wide Statement of Activities, revenue is measured by the amounts earned during the year	(7,918)	-
In the Governmental Funds compensated absences (sick pay and vacation) are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, compensated absences are measured by the amounts used during the year	-	-
Repayment of principle on long-term liabilities is an expenditure for Governmental funds, but the repayment reduces long-term liabilities on the Government-Wide Statement of Net Position. Principle payments made on long-term liabilities during the year consist of:	-	-
Change in Net Position of Governmental Activities	<u>\$ 25,480</u>	<u>\$ 64,505</u>

The accompanying notes are an integral part of these financial statements

Beckwourth Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021

Background:

The District was organized in 1949 conformity with the Health and Safety Code, Sections 13801 et seq to provide for the safety and protection within the District boundaries. The Fire District strives to be a part of the growth and development of Eastern Plumas County with a never-ending list of annexations of new developments. The District is committed to the protection of life and property, using as its model, safety , teamwork, continued education and training.

Note 1 - Significant Accounting Policies

Accounting Principles

The financial statements of the Beckwourth Fire District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Financial Statement Presentation

Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Beckwourth Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Beckwourth Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government take the same formal action that imposed the constraint originally.

Assigned - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

Budgets and Budgetary Accounting

The District prepares a fiscal year budget in accordance with applicable laws and regulations.

Pooled Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund

The California Government Code requires California banks and savings and loan associations to secure the County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County's name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the yearend was immaterial.

Accounts Receivable

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

Beckwourth Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021

Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

General Capital Assets \$300 and or a serviceable life greater than 5 years

Depreciation on all assets is provided on the straight-line basis over and estimated useful life.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred outflow/inflows of resources, represents an acquisition/disposition of net position that applies to future period(s) and will not be recognized as an outflow/inflow of resources until that time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

Property Taxes

Plumas County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by Lassen County up to 1% of the full cash value of taxable property based on assessed values on July 1 of the preceding year, plus other increases approved by the voters and distributed in accordance with statutory formulas. They become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. Unsecured property tax is levied on July 1 and delinquent on August 31.

The County uses the Alternative Method of Property Tax Apportionment. Under this method of property tax apportionment, the County purchases the delinquent secured taxes at June 30 of each fiscal year. The District elected to receive taxes under the teeter program which allows the District to received 100% levied property tax payments with the county assuming responsibility for delinquencies.

Estimates

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

Beckwourth Fire District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021**

Note 2 – Cash

Summary of Cash

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
County Cash - General	\$ 261,083	\$ 335,812
Imprest	<u>100</u>	<u>100</u>
Total	\$ 261,183	\$ 335,912

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Plumas' Investment Pool: The District maintains its cash in Plumas County's cash and investment pool which is managed by the Plumas County Treasurer. The District's cash balances invested in the Plumas County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. Plumas County does not invest in any derivative financial products. The Plumas County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Plumas County's cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Plumas County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment

Beckwourth Fire District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 AND 2021

policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District's deposits were covered by FDIC insurance at June 30, 2021.

Note 3 –Accounts Receivable

On June 30, 2021, the District had \$- in Accounts Receivable.

On June 30, 2020, the District had \$0 in Accounts Receivable.

Note 4 –Prepaid expenses

On June 30, 2021, the District has - in prepaid expenses.

On June 30, 2020 the District has - in prepaid expenses.

Note 5 – Capital Assets

The District believes that sufficient detail of Capital assets balances is provided in the financial statements to avoid obscuring of significant components by aggregation

Note 6 – Risk Management

The District pays an annual premium to an insurance company for general and auto liability, property, management liability, employee dishonesty, and excess liability insurance coverage. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, there have not been any settlements in excess of the insurance coverage.

Note 7 – Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2021 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **January 13, 2022**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **January 13, 2022**.

Beckwourth Fire District

January 13, 2022
Pehling, Zach

Dear Pehling, Zach:

This representation letter is provided in connection with your audit of the Beckwourth Fire District as of June 30, 2021 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Beckwourth Fire District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of **January 13, 2022**:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement date **January 13, 2022**, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule⁸ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes,⁷ and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have *no knowledge of any* fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have *no knowledge of any* allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We *are not aware of any pending or threatened* litigation, claims, and assessments whose effects should be considered when preparing the financial statements *and we have not consulted legal counsel concerning litigation, claims, or assessments.*
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- *There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.*
- Beckwourth Fire District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Beckwourth Fire District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Beckwourth Fire District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
-



3-2-22

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Beckwourth Fire Protection District

Reporting Year: 2021

ID Number: 12073204200

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

Fire Chief / Treasurer

Title

Bret Russell

Name (Please Print)

3-2-22

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 2/1/2022 11:29:53 AM