



Plumas-Brophy Fire Protection Dist.

P.O. Box 119

313 Main Street

Wheatland, California 95692

Telephone (530) 633-0861 Fax (530) 633-8215 www.wheatlandfireauthority.com

PLUMAS-BROPHY FIRE PROTECTION DISTRICT BOARD OF DIRECTORS EMERGENCY MEETING NOTICE

NOTICE IS HEREBY GIVEN that the Chair of the Plumas-Brophy Fire Protection District Board of Directors have called an EMERGENCY meeting of the Board of Directors to be held on February 10, 2022 at 6:30 p.m. at the Wheatland Fire Authority Station No. 3, 4514 Dairy Road, Wheatland, California.

Members of the public may address the Board of Directors concerning any item described below during the Board's consideration of that item. The Chair will invite public comment following Board discussion/deliberation of the item and, if applicable, before Board action.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Art Paquette (WFA Fire Chief) for any requests. This must be made as early as possible.

The following business shall be considered and transacted:

1. Call to order and roll call.
2. Pledge of Allegiance to the Flag.
3. At this time, the public is permitted to address the Board on non-agenized items. COMMENTS SHOULD NOT EXCEED THREE (3) MINUTES. In accordance with State Law, however, no action or discussion may take place on any item not appearing on the posted agenda. The Board may respond to statements made or questions asked or may request Staff to report back at a future meeting concerning the matter. Any member of the public may contact the Secretary related to the proper procedure to place an item on a future Plumas-Brophy Fire Protection District agenda. The exceptions under which the Board MAY discuss and/or act on items not appearing on the agenda are contained in Government Code §54954.2(b) (1) (2) (3).
4. Discission and Approval of Financial Report 18-19, 19-20, 20-21 Fiscal Years
5. Approval of Minutes for October 10, 2021, November 17, 2021, November 23, 2021
6. Reports
7. Adjourn



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Board Agenda Report

TO: Plumas-Brophy Fire Protection Dist. Board of Directors

FROM: Art Paquette, Fire Chief

DATE: 2-10-2022

SUBJECT: Final Audit Financial Report

Recommendation: Approval of Fiscal Year 18-19 Audit

Background: Due to cancel previous meetings we were not able to approve this report.

Fiscal Impact: None

Attachments: 1



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Board Agenda Report

TO: Plumas-Brophy Fire Protection Dist. Board of Directors

FROM: Art Paquette, Fire Chief

DATE: 2-10-2022

SUBJECT: Final Audit Financial Report

Recommendation: Approval of Fiscal Year 19-20 Audit

Background: Due to cancel previous meetings we were not able to approve this report.

Fiscal Impact: None

Attachments: 1



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Board Agenda Report

TO: Plumas-Brophy Fire Protection Dist. Board of Directors

FROM: Art Paquette, Fire Chief

DATE: 2-10-2022

SUBJECT: Final Audit Financial Report

Recommendation: Approval of Fiscal Year 20-21 Audit

Background: Due to cancel previous meetings we were not able to approve this report.

Fiscal Impact: None

Attachments: 1

**PLUMAS-BROPHY
FIRE PROTECTION DISTRICT**

FINANCIAL REPORT

JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board of the
Plumas-Brophy Fire Protection District
Wheatland, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Plumas-Brophy Fire Protection District ("PB", "the Entity") as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise PB's basic financial statements 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 from 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 the 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 the governmental activities and each major fund, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 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 basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the budgetary comparison information on page 15 in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



Integritat Audit, Accounting & Advisory, LLC
Boca Raton, FL USA
November 3, 2021

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Statement of Net Position
as of June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 59,003
Accounts receivable	<u>140,409</u>
Total assets	<u>\$ 199,412</u>
LIABILITIES	
Accounts payable	<u>\$ 46,172</u>
Total liabilities	<u>\$ 46,172</u>
NET POSITION	
Unrestricted	<u>\$ 153,240</u>
Total net position	<u>\$ 153,240</u>
Total liabilities and net position	<u>\$ 199,412</u>

The accompanying notes are an integral part of these financial statements

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Statement of Activities
For the Year Ended June 30, 2019

	Governmental Activities
EXPENSES	
JPA Funding	\$ 148,585
Administrative and support services	56,218
Equipment maintenance	485
Building maintenance	101,454
Fire mitigation fees	1,700
Total program expenses	\$ 308,442
 GENERAL REVENUES	
Property taxes	\$ 114,249
Sales taxes	94,835
Gain on debt forgiveness	6,588
Total general revenues	\$ 215,672
Decrease in net position	\$ (92,770)
Net position - beginning	\$ 245,313
Prior year adjustment	697
Net position - beginning, net prior period adjustment	\$ 246,010
Net position - ending	\$ 153,240

The accompanying notes are an integral part of these financial statements

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Balance Sheet - Governmental Fund
as of June 30, 2019

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 59,003
Accounts receivable - 60 days old or less	<u>27,563</u>
 Total assets	 <u>\$ 86,566</u>
 LIABILITIES AND FUND BALANCE	
Accounts payable	<u>\$ 46,172</u>
 Total liabilities	 <u>\$ 46,172</u>
 FUND BALANCE	
Unrestricted	
Unassigned, net prior period adjustment	<u>\$ 40,394</u>
 Total fund balance	 <u>\$ 40,394</u>
 Total liabilities and fund balance	 <u>\$ 86,566</u>

The accompanying notes are an integral part of these financial statements

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Fund - Balance Sheet to the Statement of
Net Position
For the Year Ended June 30, 2019

Fund balance - governmental fund, net prior period adjustment	\$ 40,394
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Accounts receivable accrued in governmental activities that are 60 days or older.	<u>112,846</u>
Net position of governmental activities	<u>\$ 153,240</u>

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental
Fund
For the Year Ended June 30, 2019

	General Fund
REVENUES	
Property taxes	\$ 1,403
Sales taxes	94,835
Gain on debt forgiveness	6,588
Total revenues	\$ 102,826
EXPENDITURES	
JPA funding	\$ 148,585
Administrative and support services	56,218
Equipment maintenance	485
Building maintenance	101,454
Fire mitigation fees	1,700
Total expenditures	\$ 308,442
Net changes in fund balance	\$ (205,616)
Fund balance - beginning	\$ 245,313
Prior year adjustment	697
Fund balance - beginning, net prior period adjustment	\$ 246,010
Fund balance - ending	\$ 40,394

The accompanying notes are an integral part of these financial statements

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balance of Governmental Fund to the Statement of Activities
For the Year Ended June 30, 2019

Net change in fund balance - governmental fund	\$ (205,616)
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Revenues accrued in governmental activities but not collected in 60 days or less.	<u>112,846</u>
Decrease in net position of governmental activities	<u><u>\$ (92,770)</u></u>

The accompanying notes are an integral part of these financial statements

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1. REPORTING ENTITY

Formation and Present Operations

Plumas-Brophy Fire Protection District (“PB”, “the Entity”) is a special purpose local government, established in 1952 under the California Health and Safety Code. The Entity’s legal authority and responsibilities are contained in the State of California Health and Safety Code under the “Fire Protection District Law of 1987.” The Board of Directors is made up of 4 persons elected by the citizens of the district. PB was established to provide fire protection and medical response services, form and manage entities that educate, mitigate, and respond to fire and medical emergencies and disasters in the County of Plumas Brophy.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Accounting

The Entity’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual - The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual - The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that payments for general obligation long-term liabilities are recognized when due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Management considered the need for including potential component units in the reporting entity by applying the criteria set forth in GASB 61 “The Financial Reporting Entity”. Management concluded that there are no component units that should be included in the reporting entity.

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government. Governmental activities, which normally are supported by taxes and other revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program cash receipts include 1) Charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment (i.e., special assessments). Taxes and other revenues not included among program revenues are reported instead as general revenues.

Amounts reported as program revenues include 1) Fire mitigation fees, and 2) Operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. PB receives property taxes, mitigation fees, and sales taxes from Yuba County.

The government-wide “Statement of Activities” reports both the gross and net cost of each of the Entity’s functions. The functions are supported by general government revenues (property taxes and intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflect capital-specific grants.

The categories of governmental activities included in the statement of activities report expenses directly attributable to the functions indicated. The category “Operations” includes services for structural and wildland fire suppression, response to hazardous materials incidents, search and rescue, vehicle extrication and other emergency services. The category, “Organizational Support,” includes all expenses (including those incurred in support of other activities) not directly chargeable to another activity.

The government-wide focus is more on the sustainability of PB as an entity and the change in its net position resulting from the current year’s activities.

Fund Financial Statements

The fund financial statements provide information about PB’s funds. PB has a governmental fund comprised of one major fund as follows:

General Fund – This fund is PB’s primary operating fund and accounts for all financial resources of the general government.

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position is comprised of two categories: Net investment in capital assets and unrestricted net position. The first category reflects the portion of net position which is associated with non-liquid capital assets, less the outstanding debt related to these capital assets. Net position which is neither restricted nor related to capital assets is reported as unrestricted net position.

When both restricted and unrestricted resources are available for use, it is PB's policy to use restricted resources first, then unrestricted resources as they are needed and in accordance with donor restrictions.

Fund Balance Classification

In the governmental fund financial statements, PB reports fund balances based upon the type of restrictions imposed on the use of the funds. PB has implemented GASB 54 which requires the entity to classify its fund balance into five possible categories: Nonspendable, Restricted, Committed, Assigned and Unassigned. PB currently reports assigned fund balance for specified purposes and unassigned fund balance which is available for operations without any restrictions.

Budgetary Information

It is the Entity's policy to adopt the final annual operating budget prior to the start of each fiscal year.

Use of 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 amounts of public support and revenue, and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations and Credit Risk

Financial instruments, which potentially subject PB to credit risk, consist principally of cash, cash equivalents and accounts receivable. Cash and cash equivalents are maintained with a financial institution in the USA that is credit worthy. PB maintains principally all cash and cash equivalents with banks insured up to \$250,000 by the Federal Deposit Insurance Corporation. PB closely monitors economic and regulatory conditions as it relates to federally uninsured balances, to promptly mitigate risks. Cash and cash equivalents are held at a financial institution with balances that are not in excess of federally insured limits on June 30, 2019.

PB had revenues and accounts receivable balances due from one funder.

Investments and Fair Value Measurement

In accordance with GASB 72 'Fair Value Measurement' PB categorizes financial instruments in a 'fair value hierarchy'. The hierarchy categorizes the inputs used in valuation techniques into three levels.

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

The hierarchy gives the highest priority to (unadjusted) quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The following are the three categories related to the fair value measurement of such assets or liabilities:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities that it can access at the measurement date, it holds a position in a single asset or liability and the asset or liability is traded in an active market.
- Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Inputs are derived principally from or corroborated by observable market data by correlation or other means ('market-corroborated inputs').
- Level 3 inputs are unobservable for the asset or liability. An entity develops unobservable inputs using the best information available in the circumstances, which might include the entity's own data, taking into account all information about market participant assumptions that is reasonably available.

PB has no financial instrument, assets or liabilities, requiring hierarchy classification and disclosure.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in bank accounts and marketable securities with original maturity dates of 90 days or less. PB held cash balance and cash equivalents at fiscal yearend.

Accounts Receivable

Accounts receivables are recorded and carried at their net realizable values, which is the original amount of revenue earned less the allowance for potential uncollectible amounts determined. Accounts receivable determined to be uncollectible are directly written off by reducing the accounts receivable and incurring a bad debt expense. Accounts receivable determined to be potentially uncollectible are indirectly written off by allocating an allowance for bad debt as a contra balance to accounts receivable and incurring a bad debt expense. PB evaluates the collectability of accounts receivable at the end of each reporting period and determines the appropriate write-off method. During the fiscal year ended June 30, 2019, there were no allocations for bad debt from an indirect write-off or direct write-off of accounts receivable.

NOTE 3. ACCOUNTS RECEIVABLE

PB has certain funding arrangements that entitles it to revenues from funders in the year, even if collections were not made. At June 30, 2019, \$112,846 of accounts receivable balances was 60 days or older. The reported accounts receivable balance is owed by its only funder, Yuba County which has a payment arrangement and cycle that is regularly remitted as agreed and is not considered potentially uncollectible.

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 4. JOINT POWERS AGREEMENT

PB and the City of Wheatland are members (“JPA members”) to a JP Agreement dated January 1, 2006. Under this agreement the JPA members formed Wheatland Fire Authority and is obligated by this agreement to be a primary funding source for Wheatland Fire Authority to sustain its operations. In accordance with the JPA Agreement, Wheatland Fire Authority may be terminated if any of the following events occur: 1) PB or the City of Wheatland defaults on its contributions and the non-defaulting party terminates the agreement; 2) There is an unanimous written consent of the parties to terminate the agreement, expressed by a resolution of the governing board of each party; 3) Six months prior to date of termination, there is a written notice of termination issued from one JPA member to the other. There have been no actions or consideration to terminate Wheatland Fire Authority as of the date the financial statements were available to be issued.

NOTE 5. RELATED PARTY TRANSACTIONS

PB has material transactions with Wheatland Fire Authority, which is a related party of the Entity. PB as a member to a JP agreement formed Wheatland Fire Authority in conjunction with the City of Wheatland and is obligated to provide the principal funding for the operations of Wheatland Fire Authority. It also shares management and personnel with Plumas Brophy Fire Protection District. During the fiscal year ended June 30, 2019, PB incurred cost for contributions to this entity in the amount of \$148,583, referred to on the Statement of Activities in the Expenditures section as “JPA Funding”. No amounts were owed to Wheatland Fire Authority at June 30, 2019 for JPA Funding. Wheatland Fire Authority paid legal fees in the amount of \$61,647 on behalf of PB during this fiscal year. PB owed Wheatland Fire Authority \$33,697 on June 30, 2019, for these payments. During the fiscal year there was a gain recognized in the amount of \$6,588 for forgiveness of amounts previously due to Wheatland Fire Authority for legal fee payments made on PB’s behalf.

NOTE 6. COMMITMENTS AND CONTINGENCIES

PB had no lease or rent obligations on June 30, 2019. Funding from government agencies requires fulfilment of certain conditions. Funders require specific supporting documentation to be maintained and fulfilment of certain services or conditions. Failure to fulfil the role or service could result in the loss of funding. All obligations were met to generate related revenues.

From time to time, the Entity may be involved in litigation or disputes relating to claims arising from of its operations in the normal course of business. As of June 30, 2019, and on the date the financial statements were available to be issued, PB was not involved in any litigation or disputes. During 2019 PB, Wheatland Fire Authority and Olivehurst Public Utility District Board of Directors were party to a claim against Estom Yumeka Maidu Tribe of the Enterprise Rancheria, and the matter was settled in its favor on March 21, 2019.

PLUMAS BROPHY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6. COMMITMENTS AND CONTINGENCIES (Continued)

PB and Wheatland Fire Authority decided all benefits granted jointly to Wheatland Fire Authority and PB from the settlement would be disbursed only to PB and all legal expenses remitted by Wheatland Fire Authority for the matter would be reimbursed by Plumas Brophy unless mutually determined as PB's gain for debt forgiveness.

NOTE 7. SUBSEQUENT EVENTS

The Center for Disease Control and Prevention (CDC) confirmed on January 21, 2020, the first case of the 2019 Novel Coronavirus (COVID-19). The virus has caused global health and economic hardship, less travel and hinderances in trade. It has also led to increased health issues requiring more emergency response services from medical service providers. Pharmaceutical companies in collaboration with government regulators have developed and distributed vaccines with high efficacy rates that have reduced the impact of the pandemic. Unfortunately, variants of the virus have developed which have prolonged the pandemic's impact causing a long-term global health and economic crisis, making recovery slow though steady. The pandemic has led to an increase in medical emergency calls for fire authorities that are overseen by the Entity and may lead to the need for additional funding from government sources to support its fire districts.

Global warming is a world-wide concern that is worsening, resulting in more disastrous wildfires particularly in regions such as California. These conditions have increased the need for fire mitigation and rescue services and could lead to the need for additional funding from government sources to support its fire districts.

On September 21, 2021, PB paid \$100,000 to Wheatland Fire Authority for a loan issued at an interest rate of 1.7%. As a primary funder of the Wheatland Fire Authority, PB issued the loan to cover costs associated with responding to a wildfire as part of the lease arrangement with CalFire. The fire lasted 3 months and CalFire's payment policy is to remit payments to Wheatland Fire Authority for leasing its labor and equipment once the fire has been fully extinguished. Wheatland Fire Authority is to repay all principal and interest to PB once the balance is remitted by CalFire.

The financial statements do not include adjustments that may result from these conditions. In preparing the financial statements, the Entity has evaluated events and transactions for potential recognition or disclosure through November 3, 2021, the date the financial statements were available to be issued and determined that no additional items required disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

PLUMAS-BROPHY FIRE PROTECTION DISTRICT
Required Supplementary Information
Budgetary Comparison
For the Year Ended June 30, 2019

	2019		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES			
Membership	\$ 250	\$ -	\$ (250)
Office Expense	3,000	53	(2,947)
Professional Expense	25,000	56,165	31,165
Publications & Legal Notices	500	-	(500)
Special District Expense	10,000	-	(10,000)
JPA Contract Funding	144,000	148,585	4,585
Maintenance Buildings	50,000	101,454	51,454
Maintenance Equipments	-	485	485
Fire Service Contingent Fund	140,000	-	(140,000)
Fire Mitigation	-	1,700	1,700
	<u>\$ 372,750</u>	<u>\$ 308,442</u>	<u>\$ (64,308)</u>

See the accompanying independent auditor's report

**PLUMAS-BROPHY
FIRE PROTECTION DISTRICT**

FINANCIAL REPORT

JUNE 30, 2020



Plumas-Brophy Fire Protection Dist.

P.O. Box 119

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Wheatland, California 95692

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Board Agenda Report

TO: Plumas-Brophy Fire Protection Dist. Board of Directors

FROM: Art Paquette, Fire Chief

DATE: 2-10-2022

SUBJECT: Meetings Minutes

Recommendation: Approval of Special Meeting Minutes

Background: Due to cancel previous meetings we were not able to approve these minutes.

Fiscal Impact: None

Attachments: 3

10-28-2021

11-17-2021

11-23-2021



Plumas-Brophy Fire Protection Dist.

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**MEETING MINUTES
PLUMAS-BROPHY FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
SPECIAL MEETING – OCTOBER 28, 2021**

This was a special meeting of the appointed Board of Director of the Plumas-Brophy Fire Protection District held at 4514 Dairy Rd. Wheatland, CA (Station #3)

1.0 & 2.0 Call to order and roll call at 6:00 p.m.

Directors present: Martin Heatlie, Bart Johnson and John Eachus.

Also present: WFA Fire Chief Art Paquette, Bookkeeper Kathy Herbert, Jay Pendergraph

3.0 Public Comment – None.

4.0 Minutes - None

5.0 Fire Chief Art Paquette opened the discussion in regard to Measure K negotiations between Yuba County Board of Supervisors and the other seven agencies who will also be recipients of a percentage of the funds for a 10 year period. The Yuba County Board of Supervisors approved the proposal agreement with the agencies involved.

Motion was made by Board Member Bart Johnson Seconded by John Eachus to approve Measure K agreement. **Vote called – AYES: All. Motion carried.**

There being no further business, the meeting adjourned at 7:00 p.m.
Minutes approved and adopted this 10th day of February 2022.

Prepared by Kathy A. Herbert
November 1, 2021



Plumas-Brophy Fire Protection Dist.

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MEETING MINUTES
PLUMAS-BROPHY FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
SPECIAL MEETING – NOVEMBER 17, 2021

This was a special meeting of the appointed Board of Director of the Plumas-Brophy Fire Protection District held at 4514 Dairy Rd. Wheatland, CA (Station #3)

1.0 & 2.0 Call to order and roll call at 6:17 p.m.

Directors present: Martin Heatlie, Bart Johnson and John Eachus.

Also present: WFA Fire Chief Art Paquette, Bookkeeper Kathy Herbert, Jay Pendergraph, Pamela Shelton

3.0 Public Comment – None.

4.0 Minutes - None

5.0 The Board of Directors discussed a loan to Wheatland Fire Authority in the amount of \$ 100,000.00 with an interest rate of 1.7%.

Motion was made by Board Member John Eachus Seconded by Bart Johnson to approve the loan agreement.

Vote called – AYES: All. Motion carried.

There being no further business, the meeting adjourned at 6:20 p.m.

Minutes approved and adopted this ___ day of _____.

Prepared by Kathy A. Herbert

November 20, 2021



Plumas-Brophy Fire Protection Dist.

P.O. Box 119

313 Main Street

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MEETING MINUTES
PLUMAS-BROPHY FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
SPECIAL MEETING – NOVEMBER 23, 2021

This was a special meeting of the appointed Board of Director of the Plumas-Brophy Fire Protection District held at 4514 Dairy Rd. Wheatland, CA (Station #3)

1.0 & 2.0 Call to order and roll call at 6:00 p.m.

Directors present: Martin Heatlie, Bart Johnson and John Eachus.

Also present: WFA Fire Chief Art Paquette, Bookkeeper Kathy Herbert, Jonathan Malbrue, Anthony Banas

3.0 Public Comment – None.

4.0 Minutes - None

5.0 Chief Paquette discussed with the Board of Directors the change in computation for Measure K funds.

Motion was made by Board Member Bart Johnson Seconded by John Eachus to approve the new Measure K computation.

Vote called – AYES: All. Motion carried.

6.0 Chief Paquette presented information regarding the proposal to purchase a complete set of Jaws and accessories.

Motion was made Chairman Martin Heatliey, Seconded by John Eachus to approve the purchase of the Jaws and accessories.

Vote called – AYES: All. Motion carried.

There being no further business, the meeting adjourned at 6:20 p.m.

Minutes approved and adopted this ___ day of _____.

Prepared by Kathy A. Herbert

November 20, 2021