



Board of Supervisors

Dwight Ceresola, Vice Chair, 1st District
Kevin Goss, 2nd District
Thomas McGowan, 3rd District
Greg Hagwood, Chair, 4th District
Jeff Engel, 5th District

MEETING MINUTES

ADJOURNED REGULAR MEETING OF THE BOARD OF SUPERVISORS COUNTY OF PLUMAS, STATE OF CALIFORNIA HELD IN QUINCY ON AUGUST 1, 2023

STANDING ORDERS

Live Stream of Meeting

Members of the public who wish to watch the meeting, are encouraged to view it LIVE ONLINE

ZOOM Participation

Although the County strives to offer remote participation, be advised that remote Zoom participation is provided for convenience only. In the event of a technological malfunction, the only assurance of live comments being received by the Board is to attend in person or submit written comments as outlined below. Except for a noticed, teleconference meeting, the Board of Supervisors reserves the right to conduct the meeting without remote access if we are experiencing technical difficulties.

The Plumas County Board of Supervisors meeting is accessible for public comment via live streaming at: <https://zoom.us/j/94875867850?pwd=SGlSeGpLVG9wQWtRSnNUM25mczlvZz09> or by phone at: Phone Number 1-669-900-9128; Meeting ID: 948 7586 7850. Passcode: 261352

Public Comment Opportunity/Written Comment

Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether the matter is on the agenda for Board consideration or action. Comments will be entered into the administrative record of the meeting. Members of the public are strongly encouraged to submit their comments on agenda and non-agenda items using e-mail address

Public@countyofplumas.com

CALL TO ORDER

Roll Call.

Present: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel

PLEDGE OF ALLEGIANCE

Greg Hagwood led the Pledge of Allegiance.

ADDITIONS TO OR DELETIONS FROM THE AGENDA

There are no additions or deletions to the agenda.

PUBLIC COMMENT OPPORTUNITY

Matters under the jurisdiction of the Board, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an urgency item by the Board of Supervisors. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

Dan Kearns spoke regarding his appreciation of the leaders of the County, working together to embrace the communities, transparency and allow the people to provide input and find solutions together that serve the best interest of the people.

Pastor George Tarleton offered a brief prayer for the County.

Shannon Lawson spoke regarding her position as an as-needed dispatcher for Plumas County and staffing issues in the department.

DEPARTMENT HEAD ANNOUNCEMENTS/REPORTS

Brief announcements by, or brief reports on their activities by County Department Heads

Sheriff Todd Johns commended Sheriff Deputies and staff for their efforts during the County Fair as well as every day.

District Attorney David Hollister spoke in regard to summer case flow, Dixie Fire/PG&E settlement anniversary, ASP doing a great job, grant received for re-entry program, community supper and adopt-a-highway.

ACTION AGENDA**1. UPDATES AND REPORTS****A. DIXIE FIRE COLLABORATIVE**

Report, update, and discussion on Dixie Fire Collaborative efforts

No report.

B. MUNIS HR/PAYROLL MODULE UPDATE

Report and update on Pentamation, Tyler/Munis software migration and efforts.

Greg Ellingson provided the Board of Supervisors with a brief update on Tyler/Munis fixed assets, training schedule and special districts.

C. Dame Shirley Plaza Support or Non-Support NEW Courthouse; discussion and possible action.

Motion: Table decision and direct staff to contact the State of California Judicial Council and invite them to bring a public presentation to a future meeting at a larger venue, **Action:** Approve, **Moved by**

Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

There were 12 public comments received electronically prior to the meeting, and 26 during the meeting in person and on zoom.

2. CONSENT AGENDA

These items are expected to be routine and non-controversial. The Board of Supervisors 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. Additional budget appropriations and/or allocations from reserves will require a four/fifths roll call vote.

Motion: Approve the following consent matters, as submitted, **Action:** Approve, **Moved by** Supervisor - District 5 Engel, **Seconded by** Supervisor - District 3 McGowan.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

A. AGRICULTURE -WEIGHTS & MEASURES DEPARTMENT

- 1) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Agriculture/ Weights & Measures Department and the California Department of Food and Agriculture (CDFA) to provide enforcement through market and production site inspections and investigations in collaboration with CDFA's Certified Farmers Market program; effective July 1, 2023; not to exceed \$440.00 (No General Fund Impact); approved as to form by County Counsel.

B. BEHAVIORAL HEALTH

- 1) Approve and authorize the Chair to ratify and sign an Agreement Between Plumas County Behavioral Health and Progress House for residential treatment of substance-use disorder clients; effective July 1, 2023; not to exceed \$50,000.00 (No General Fund Impact); approved as to form by County Counsel.
- 2) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Behavioral Health Department and Gold Country Storage for Behavioral Health records and office storage; effective July 1, 2023; not to exceed \$2,520.00 (No General Fund Impact); approved as to form by County Counsel.

C. CLERK OF THE BOARD

- 1) Approve the Meeting Minutes for all meetings held in July of 2023, as submitted.

D. FACILITY SERVICES

- 1) Approve and authorize the Chair to sign an Agreement between Facility Services and Smith Tree Services for tree trimming/pruning and removal; not to exceed \$10,000.00; (General Fund Impact on an as-needed basis); approved as to form by County Counsel

E. PROBATION

- 1) Approve and authorize the Chair to ratify and sign an Agreement between the Plumas County Probation Department and BI Correctional Services Incorporated for full continuum of monitoring technologies and services for juveniles, parolees, probationers and pretrial defenders effective July 1, 2023; not to exceed \$35,000.00; (No General Fund Impact); approved as to form by County Counsel.
- 2) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Probation Department and Cordico Psychological Group to provide psychological evaluations on current employees and pre-employment psychological evaluations for individuals as a condition of their employment in Fiscal Year 2023-2024; effective July 1, 2023; amount not to exceed \$4,000.00; (No General Fund Impact) approved as to form by County Counsel.
- 3) Approve and authorize the Chair to ratify and sign a Memorandum of Understanding between the Plumas County Probation Department and the Butte County Probation Department for Juvenile Detention Facility services, effective July 1, 2023; (No General Fund Impact); approved as to form by County Counsel.

F. PUBLIC HEALTH AGENCY

- 1) Adopt a **RESOLUTION** to accept and approve Grant Agreement Number 23-10335 from the California Department of Public Health, Nutrition Education and Obesity Prevention branch for funding Supplemental Nutrition Assistance Program-Education (SNAP-Ed), in the amount of \$584,604.00, term beginning October 1, 2023 and ending September 30, 2026; (No General Fund Impact); approved as to form by County Counsel.

Adopt **RESOLUTION No. 23-8830** to accept and approve Grant Agreement Number 23-10335 from the California Department of Public Health, Nutrition Education and Obesity Prevention branch for funding Supplemental Nutrition Assistance Program-Education (SNAP-Ed), in the amount of \$584,604.00, term beginning October 1, 2023 and ending September 30, 2026.

- 2) Adopt a **RESOLUTION** to accept and approve Grant Agreement Number 23-10400 from the California Department of Public Health, California Housing Opportunities for Persons With AIDS (HOPWA) Program in the amount of \$233,994.00, for Fiscal Years July 1, 2023 through June 30, 2028; (No General Fund Impact); approved as to form by County Counsel.

Adopt **RESOLUTION No. 23-8831** to accept and approve Grant Agreement Number 23-10400 from the California Department of Public Health, California Housing Opportunities for Persons With AIDS (HOPWA) Program in the amount of \$233,994.00, for Fiscal Years July 1, 2023 through June 30, 2028.

- 3) Approve and authorize the Chair to sign an Agreement between Plumas County Public Health Agency and Anna Hanlon, RDH to provide licensed dental screenings and oral health education at

County Schools, Preschools and the Community for fiscal year 2023-2024; not to exceed \$24,300.00, ; (No General Fund Impact) ; approved as to form by County Counsel.

- 4) Approve and authorize the Chair to ratify an Agreement between Plumas County Public Health Agency and Ashley Blesse, RN, to act as medical clinical advisor for Plumas, Sierra and Lassen counties; effective July 1, 2023 through June 30, 2024; not to exceed \$15,000.00; (No General Fund Impact); approved as to form by County Counsel.
- 5) Approve and authorize the Department of Public Health to recruit and fill, funded and allocated; one (1) Extra-help Office Assistant I/II/III or Administrative Assistant I/II position; (No General Fund Impact).
- 6) Approve and authorize the Department of Public Health to recruit and fill; funded and allocated; vacant one (1) 0.75 FTE Permanent part-time Driver for Senior Services at the Chester site; (General Fund Impact of \$9,169.00).
- 7) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Public Health and Modoc County Public Health to provide services related to the Ryan White Part B Program for FY 2023-2024; effective April 1, 2023; not to exceed \$7,390.00, (No General Fund Impact); approved as to form by County Counsel.

G. SHERIFF'S DEPARTMENT

- 1) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Sheriff's Office and Allied Electronic Monitoring to provide electronic monitoring equipment to monitor inmates on work furlough or on Alternative Custody; effective July 1, 2023; not to exceed \$9,999.00; (General Fund Impact of up to \$9,999.00); approved as to form by County Counsel.

H. SOCIAL SERVICES

- 1) Approve and authorize the Chair to ratify and sign an Agreement between the Plumas County Department of Social Services and the Plumas Crisis Intervention and Resource Center to provide Home Safe Program services for FY 2023; not to exceed \$250,000 (No General Fund Impact); approved as to form by County Counsel.
- 2) Approve and authorize the Chair to ratify and sign an Agreement between the Department of Social Services and Plumas Crisis Intervention and Resource Center for case management services to children and families in the Child Welfare Services Family Reunification program; effective July 1, 2023; not to exceed \$30,000.00 (No General Fund Impact) ; approved as to form by County Counsel.
- 3) Approve and authorize the Chair to ratify and sign an Agreement between the Plumas County Department of Social Services and the Plumas Crisis Intervention and Resource Center, to provide services supporting, and maintaining housing stability; effective July 1, 2023; not to exceed

\$368,250.00; (No General Fund Impact); approved as to form by County Counsel.

- 4) Approve and authorize the Chair to sign an Agreement between Plumas County Social Services Department and UBEO West LLC, for a 3-year lease on a photocopier and service agreement: not to exceed \$15,000.00 (No General Fund Impact); approved as to form by County Counsel.

I. INFORMATION TECHNOLOGY

- 1) Approve and authorize the Chair to sign an Agreement between the Plumas County Department of Information Technology and CivicPlus, LLC; to host the county website; effective July 1, 2023; not to exceed \$20,000.00; (General Fund Impact of \$20,000.00) approved in the FY 2023/2024 Budget; approved as to form by County Counsel.

3. SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS

The Board of Supervisors sits as the Governing Board for various special districts in Plumas County including Dixie Valley Community Services District; Walker Ranch Community Services District; Plumas County Flood Control and Water Conservation District; Beckwourth County Service Area, Quincy Lighting District; and Crescent Mills Lighting District.

A. CONVENE AS THE BECKWOURTH COUNTY SERVICE AREA GOVERNING BOARD

- 1) Adopt a **RESOLUTION** designating the Beckwourth CSA Manager as Beckwourth CSA Agent to execute for or on behalf of Beckwourth CSA, and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program; (No General Fund Impact), approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Motion: Adopt **RESOLUTION (no resolution number required to be produced)** designating the Beckwourth CSA Manager as Beckwourth CSA Agent to execute for or on behalf of Beckwourth CSA, and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, **Roll call vote**,

Action: Approve, **Moved by** Supervisor - District 5 Engel, **Seconded by** Supervisor - District 3 McGowan.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

B. ADJOURN AS THE BECKWOURTH COUNTY SERVICE AREA GOVERNING BOARD AND RECONVENE AS THE BOARD OF SUPERVISORS

4. DEPARTMENTAL MATTERS

A. AUDITOR-CONTROLLER - Martee Nieman (Graham)

- 1) Auditor-Controller update on FY 2021-2022 Audit with Smith & Newell.

Martee Nieman (Graham) provided an update and status on the Fiscal Year 2021/2022 Plumas County Audit.

B. BUILDING DEPARTMENT - Charles White

- 1) Approve and authorize the Chair to sign an Agreement between Plumas County Building Department and Wheels West, Inc., for the fixed asset purchase of \$34,726.69 for a 2021 Ford Bronco Sport, and \$37,100.19 for a 2022 Ford Bronco Sport; for a total not to exceed \$71,826.88; (General Fund impact of \$71,826.88) approved in the FY 2023/2024 budget; approved as to form by County Counsel; discussion and possible action. **Four/ fifths roll call vote**

Motion: Approve and authorize the Chair to sign an Agreement between Plumas County Building Department and Wheels West, Inc., for the fixed asset purchase of \$34,726.69 for a 2021 Ford Bronco Sport, and \$37,100.19 for a 2022 Ford Bronco Sport; for a total not to exceed \$71,826.88, **Four/ fifths roll call vote**, **Action:** Approve, **Moved by** Supervisor - District 1 Ceresola, **Seconded by** Supervisor - District 3 McGowan.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

C. SHERIFF'S OFFICE - Todd Johns

- 1) Adopt **RESOLUTION** authorizing the Sheriff's application, receipt and disbursement of grant funds in the amount of \$283,090 from the Office of Emergency Services for funding the Victim Witness Program for the grant period of 10/01/2023 to 09/30/2024; and authorize the Board Chair to sign Grant Subaward Certification of Assurance of Compliance; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Motion: Adopt **RESOLUTION No. 23-8829** authorizing the Sheriff's application, receipt and disbursement of grant funds in the amount of \$283,090 from the Office of Emergency Services for funding the Victim Witness Program for the grant period of 10/01/2023 to 09/30/2024; and authorize the Board Chair to sign Grant Subaward Certification of Assurance of Compliance, **Roll call vote**, **Action:** Approve, **Moved by** Supervisor - District 5 Engel, **Seconded by** Supervisor - District 1 Ceresola.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 2) Approve and authorize the Chair to sign an Agreement between Pumas County Sheriff's Department and Sunridge Systems, (RIMS) using a sole source procurement for the purchase of, and maintenance of, a new records management system for use by the Sheriff's Office; not to exceed \$481,207.00 (No General Fund Impact); approved as to form by County Counsel; discussion and possible action.

Motion: Approve and authorize the Chair to sign an Agreement between Pumas County Sheriff's Department and Sunridge Systems, (RIMS) using a sole source procurement for the purchase of, and maintenance of, a new records management system for use by the Sheriff's Office; not to exceed \$481,207.00, **Action:** Approve, **Moved by** Supervisor - District 1 Ceresola, **Seconded by** Supervisor - District 5 Engel.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

D. PUBLIC WORKS - John Mannle

- 1) Approve and authorize the Chair to sign the Chester Transfer Station Property Damage Release Document totaling \$64,243.27 (No General Fund Impact); approved as to form by County Counsel; discussion and possible action.

Motion: Approve and authorize the Chair to sign the Chester Transfer Station Property Damage Release Document totaling \$64,243.27, **Action:** Approve, **Moved by** Supervisor - District 5 Engel, **Seconded by** Supervisor - District 3 McGowan.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 2) Approve and authorize the Chair to sign an Agreement between Plumas County Public Works Department and the State of California Department of Transportation to delegate maintenance of two gateway monument signs for the community of Chester; Public Works to be compensated \$1,250.00 for each sign Yearly, for a yearly total of \$2,500.00; (No General Fund Impact); discussion and possible action.

Motion: Approve and authorize the Chair to sign an Agreement between Plumas County Public Works Department and the State of California Department of Transportation to delegate maintenance of two gateway monument signs for the community of Chester; Public Works to be compensated \$1,250.00 for each sign Yearly, for a yearly total of \$2,500.00, **Action:** Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

5. COUNTY ADMINISTRATIVE OFFICE - DEBRA LUCERO

A. CAO Report

Debra Lucero advised there was no report today, will be submitting written report next meeting.

- ### B. Courthouse Bathroom Repairs, estimated to cost \$13,900.00 (General Fund Impact); discussion and possible action.

Motion: Approve Courthouse Bathroom Repairs, estimated to cost \$13,900.00 and move forward with repairs, **Action:** Approve, **Moved by** Supervisor - District 2 Goss, **Seconded by** Supervisor - District 1 Ceresola.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- ### C. Consideration of Engie Feasibility Study; (General Fund Impact) discussion, and possible direction.

Motion: Approve Consideration of Engie Feasibility Study and direct staff to move forward, **Action:** Approve, **Moved by** Supervisor - District 2 Goss, **Seconded by** Supervisor - District 3 McGowan.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- ### D. Eastern Plumas Rural Fire Protection District; discussion and staff direction.

Motion: Direct staff to bring this item back with more information in regard to taking over governing responsibilities of the district, **Action:** Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 5 Engel.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan,

Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

6. BOARD OF SUPERVISORS

A. APPOINTMENTS

- 1) Appoint Tandy K. Bozeman to the Plumas County Museum Board of Directors for a term of 3 years as recommended; discussion and possible action.

Motion: Appoint Tandy K. Bozeman to the Plumas County Museum Board of Directors for a term of 3 years as recommended, **Action:** Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 2) Deputize or appoint a Clerk of the Board; discussion and possible action.

Motion: Deputize Marcy DeMartile ex officio Clerk of the Board, **Action:** Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 3) Grizzly Lake Community Services District; discussion and possible action

Motion: Postpone Grizzly Lake Community Services District to August 8, 2023 Board of Supervisors Meeting so that County Counsel can provide further review and recommendation,

Action: Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 4) Adopt **RESOLUTION** to appoint Sharon Sousa Behavioral Health Director effective August 1, 2023; and approve and authorize Chair to sign employment agreement; discussion and possible action **Roll call vote**

Motion: Adopt **RESOLUTION No. 23-8836** to appoint Sharon Sousa Behavioral Health Director effective August 1, 2023; and approve and authorize Chair to sign employment agreement, **Roll call vote**, **Action:** Approve, **Moved by** Supervisor - District 5 Engel, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

- 5) Appoint Joella Tiradeau to the Eastern Plumas Rural Fire Protection District Board, to form a quorum; discussion and possible action.

Motion: Table item until staff direction from Item 5D is received, **Action:** Approve, **Moved by** Supervisor - District 3 McGowan, **Seconded by** Supervisor - District 2 Goss.

Vote: Motion Passed by unanimous roll call vote (**summary:** Yes = 5).

Yes: Supervisor - District 1 Ceresola, Supervisor - District 2 Goss, Supervisor - District 3 McGowan, Supervisor - District 4 Hagwood, Supervisor - District 5 Engel.

B. CORRESPONDENCE

Supervisor Goss received correspondence regarding Dame Shirley Plaza, CalTrans project

Supervisor Hagwood received correspondence regarding Dame Shirley Plaza and Bucks Highlands Road/Public Works

Supervisor Engel received correspondence regarding Dame Shirley Plaza

Supervisor McGowan received correspondence regarding Dame Shirley Plaza

Supervisor Ceresola received correspondence regarding Eastern Plumas Rural Fire Protection District, Road Issues and Dame Shirley Plaza

C. **INFORMATIONAL ANNOUNCEMENTS**

Weekly report by Board members of meetings attended, key topics, project updates, standing committees and appointed Boards and Associations

Reported by Supervisor Hagwood regarding matters related to County Government and include Lawry House Subcommittee of the Plumas County Museum Association/MOU.

Reported by Supervisor McGowan regarding matters related to County Government and include attendance at the Seneca Hospital Groundbreaking Ceremony, CSAC Supervisors Institute which is a great resource.

Reported by Supervisor Goss regarding matters related to County Government and include attendance at the Employee Appreciation Dinner at Fairgrounds

Supervisor Engel had nothing to report.

Supervisor Ceresola had nothing to report.

7. **CLOSED SESSION**

ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION

A. Public Employee Employment, Appointment, Recruitment, Performance Evaluations, Including Goals, Pursuant to Government Code Section 54957:

1. Agricultural Commissioner
2. Behavioral Health Director
3. Building Services Director
4. Chief Probation Officer
5. Child Support Services Director
6. County Administrative Officer
7. County Counsel
8. Environmental Health Director
9. Facility Services Director
10. Fair Manager
11. Human Resources Director
12. Information Technology Director
13. Library Director
14. Museum Director
15. Planning Director
16. Public Health Director
17. Public Works Director
18. Risk & Safety Manager
19. Social Services Director

- B. Conference with real property negotiator, regarding facilities: Sierra House, 529 Bell Lane, Quincy, APN 117-021-000-000
- C. Conference with real property negotiator, regarding courthouse facilities: Greenville Sub Station, 115 Crescent St., APN 110120047000; Chester Complex, 251 E. Willow, APN 100062002000; Portola Court Building, 151 Nevada St., APN 126131001000
- D. Conference with Labor Negotiator regarding employee negotiations: Sheriff's Administrative Unit; Sheriff's Department Employees Association; Operating Engineers Local #3; Confidential Employees Unit; Probation; Unrepresented Employees and Appointed Department Heads
- E. Conference with Legal Counsel: Existing litigation – Tiffany Wagner, Plaintiff, v. County of Plumas, et al., Defendants, United States District Court, Eastern District of California, Case No. 2:18-cv-03105-KMJ-DMC
- F. Conference with Legal Counsel: Existing litigation pursuant to Subdivision (d) (1) of Government Code §54956.9 – Central Delta Water Agency, et al. v. Department of Water Resources, Third District Court of Appeals, Case No. C078249, C080572, and C086215
- G. Conference with Legal Counsel: Existing litigation – Pederson, et al., v. County of Plumas, et al., United States District Court for the Eastern District of California Case No. CIV S-89-1659 JFM P, pursuant to subdivision (a) of Government Code §54956.9
- H. Conference with Legal Counsel: Initiating litigation pursuant to Subdivision (c) of Government Code Section 54956.9
- I. Conference with Legal Counsel: Significant exposure to litigation pursuant to Subdivision (d)(2) of Government Code Section 54956.9 (5 cases)
- J. Conference with Legal Counsel: Claim against the County filed by Justin Alexander Dew, received July 21, 2023.
- K. Conference with Legal Counsel: Claim against the County filed by Jam Daffodil Yu, received July 21, 2023.

REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)

Chair Hagwood reported that Items 7J - Conference with Legal Counsel: Claim against the County filed by Justin Alexander Dew, received July 21, 2023 and 7K - Conference with Legal Counsel: Claim against the County filed by Jam Daffodil Yu, received July 21, 2023 were rejected by the Board of Supervisors.

8. ADJOURNMENT

Adjourn meeting to Tuesday, August 8, 2023, Board of Supervisors Room 308, Courthouse, Quincy, California

**ENGAGEMENT LETTER APPLYING AGREED-UPON PROCEDURES
APPROPRIATIONS LIMIT**

October 26, 2022

To the Board of Supervisors
County of Plumas

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the County of Plumas (County).

We will apply the procedures enumerated below to the County prepared Appropriations Limit worksheet for the year ended June 30, 2022. By signing this engagement letter, you agree to those procedures and acknowledge that the procedure to be performed are appropriate for the intended purpose of the engagement, which is to meet the requirements of Section 1.5 of Article XIII B of the California Constitution. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

The procedures performed include:

- We will evaluate the accuracy of the computation and adequacy of the documentation.
- We will determine compliance with the Appropriations Limit by comparing the proceeds of taxes subject to the calculated Limit.
- We will determine that the Appropriations Limit was adopted by the Governing Board.
- We will compare the prior year adopted Limit to the current year Limit worksheet.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the County prepared Appropriations Limit worksheet. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to management of the County. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Very truly yours,



Smith & Newell CPAs

RESPONSE:

This letter correctly sets forth the understanding of the County of Plumas.

Management signature: 

Title: Auditor-Controller

Date: 1/11/2023

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE DURING PLANNING

October 26, 2022

To the Board of Supervisors
County of Plumas

We are engaged to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas (County) for the year ended June 30, 2022. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards, Governmental Auditing Standards and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the County compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the County's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the County's compliance with those requirements.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the internal control of the County. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, the County pension plan information, the County OPEB plan information and budgetary comparison information, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining fund financial statements and schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

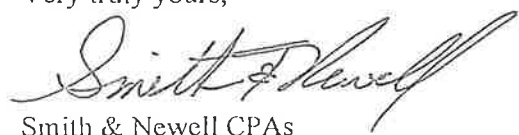
We have identified the following significant risks of material misstatement as part of our auditing planning:

- Improper revenue recognition
- Management override of controls
- Unauthorized payments and inadequate support for disbursements

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Supervisors and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Smith & Newell CPAs

PLUMAS COUNTY
JUNE 30, 2022

Note: This is a preliminary Prepared By Client (PBC) list, certain items on this list may not pertain to you. Additional items may be requested as the audit progresses. Whenever possible, please provide all PBC items in **ELECTRONIC** form through the Rubex 'Client Uploaded Documents' folder or flash drive. If you do not have access to Rubex, please contact our front office to provide access.

Name the electronic file using your entity name, PBC item # and a brief description of the document.

If not provided electronically, copies (**NOT originals**) of the items on the PBC list must be centrally accumulated to be provided to the audit team on the first day of fieldwork unless otherwise noted. When originals are provided (such as journal entries, cash reconciliations, etc.), ensure it is clearly marked **ORIGINAL**.

Item #	Item (Description/Details/Issues)	Date Due (Fieldwork=fw)	Complete/ Received
General Items - Financial Reporting			
1a	Minutes from Board/Council meetings (please note if available on website).	1st day of fw	
1b	Organizational charts.	Available	
1c	Accounting policies and procedures manual.	Available	
1d	Provide a listing of newly hired accounting personnel for year under audit, if applicable.	1st day of fw	
1e	Copy of the basis and applicable percentages by fund and function to be used to allocate internal service fund equity for entity wide financial statements.	1st day of fw	
1f	Copy of the schedule of any service concession arrangements.	1st day of fw	
2	Pre-Closing Trial Balance by fund in an excel format. This report should include totals for Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance/Net Position, Revenues and Expenditures/Expenses. Revenues should include subtotals by type of revenue (taxes, intergovernmental, etc.) and expenditures/expenses should include subtotals by function with capital outlay and debt service separately identified.	2 weeks prior to fw	
3	System report of journal entries recorded for the fiscal year ending 6/30/22.	1st day of fw	
Cash			
4a	Listing of imprest cash accounts with 6/30/22 balances.	1st day of fw	
4b	Understanding and supporting documentation for restricted cash (nature of the restriction).	1st day of fw	
4c	June 2022 bank reconciliations including a listing of outstanding checks, listing of deposits in transit, and supporting documentation for other significant reconciling items.	1st day of fw	
4d	June and July 2022 bank statements.	1st day of fw	
Investments			
4e	Access to original June 2022 investment statements or other supporting documentation for all investments.	1st day of fw	
4f	Schedule of accrued interest receivable as of and for the year ended 06/30/22.	1st day of fw	
Accounts Receivable Items			
5a	Detail schedule of receivables by fund (current and unavailable) with 06/30/22 balances, including payor, amount, and related allowance, identified according to type of revenue i.e., accounts, taxes, interest, and intergovernmental	1st day of fw	
5b	Detail schedule of unavailable revenue by fund identified according to type of revenue and function.	1st day of fw	
5c	Policy for establishing allowance for doubtful accounts (reserves) and writing off uncollectible receivables for proprietary funds.	1st day of fw	
Leases/Notes Receivable Items			
5d	Copies of new lease agreements entered into during the fiscal year (operating and/or capital).	1st day of fw	
Other Assets			
5e	Detail of other assets at 6/30/22.	1st day of fw	
Revenue Items			
5f	List of all receipts (deposit permits) for the year including fund, date of deposit, payor, amount and account number.	1st day of fw	
5g	Copy of ordinance establishing tax rates.	1st day of fw	
5h	Total assessed valuation of all properties.	1st day of fw	

Item	Item (Description/Details/Issues)	Date Due	Complete/ Received
5i	Reconciliation of tax accountability.	1st day of fw	
5j	Reconciliation of current, deferred and delinquent property tax assessments.	1st day of fw	
5k	Schedule of quarterly/monthly interest apportionments.	1st day of fw	
5l	Detail listing of federal, state, and local governmental grants and contracts revenue.	1st day of fw	
5m	Rate schedules for proprietary fund services.	1st day of fw	
Inventory			
6a	Detail listing of inventory on hand at June 30, 2022.	1st day of fw	
Capital Assets Items			
7a	Roll forward schedule of capital assets, including accumulated depreciation (amortization), that includes beginning balances, additions, deletions, transfers, and ending balances.	1st day of fw	
7b	A detail listing of additions to capital assets during the year. Detail should include a description of the asset purchased, date purchased, cost, and should agree by fund to capital outlay expenditure accounts in governmental funds and a copy of the supporting invoice.	1st day of fw	
7c	Detail and supporting documentation for all sales (disposals) of capital assets during the year by fund.	1st day of fw	
7d	Roll forward, by project (include name, project number, and description), of construction in progress balance as of June 30, 2022. Please include project start date and the anticipated project completion date.	1st day of fw	
7e	Schedule of intangible assets and the analysis/calculation of the value of intangible assets in accordance with GASB 51.	1st day of fw	
Accounts Payable			
8a	Schedule of accounts payable at 6/30/22 with detail by fund, including date paid, warrant number, payee, amount and account number.	1st day of fw	
Prepaid Items			
8b	Detail of prepaid expenses at 6/30/22.	1st day of fw	
Unearned Revenue Items			
8c	Detail of items recorded in unearned revenue and their respective balances at 6/30/22.	1st day of fw	
Other Liabilities Items			
8d	Detail listing of the nature and balances of other liabilities (current and noncurrent) at 6/30/22. [i.e. deposits, retention, interest, etc.]	1st day of fw	
Expense Items			
8e	Detail warrant (check) register in warrant number order. Detail should include date paid, payee, amount and account number.	1st day of fw	
Accrued Salaries and Benefits, Net Pension Liability, Net OPEB Obligation			
9a	Listing of employees. S&N will select sample for testing.	1st day of fw	
9b	Calculations of accrued salaries and benefits as of 6/30/22 with supporting documentation (accrued salaries and benefits schedule).	1st day of fw	
9c	Calculation of net pension liability, deferred outflows of resources and deferred inflows of resources.	1st day of fw	
9d	GASB 68 Actuarial for the net pension liability and supporting documentation	1st day of fw	
9e	PERS census data file for June 30, 2022.	1st day of fw	
9f	Schedule of PERS contributions per the general ledger reconciled to contributions per CalPERS reports and split by function.	1st day of fw	
9g	Printout from CalPERS online account of the Reported Member Summary report for fiscal year 2021/2022.	1st day of fw	
9h	GASB 75 Actuarial for the net OPEB liability and supporting documentation.	1st day of fw	
Accrued Compensated Absences			
10a	Schedule of accrued compensated absences showing additions and reductions with calculation of current portion.	1st day of fw	
Leases and Long-Term Debt Items			
10b	Roll forward schedule of outstanding debt, including capital leases showing additions and retirements with current portion.	1st day of fw	
10c	Reconciliation of all principal retirements by fund to debt service expenditure account in governmental funds and copy of supporting invoices.	1st day of fw	

Item	Item (Description/Details/Issues)	Date Due	Complete/ Received
10d	Copies of all new operating or capital lease agreements entered into during the current year.	1st day of fw	
10e	Schedule of leases in accordance with GASB 87.	1st day of fw	
10f	For leases, a schedule of future minimum lease payments including amounts that represent interest.	1st day of fw	
10g	Copies of any new debt agreements entered into during the year.	1st day of fw	
10h	Copy of all debt reserve requirements.	1st day of fw	
10i	Calculation of accrued interest payable at 6/30/22.	1st day of fw	
10j	Copy of arbitrage calculation.	1st day of fw	
10k	Solid Waste closure/post closure calculation and support.	1st day of fw	
Net Position/Fund Balance			
11a	If restatement adjustments have been made to beginning fund balance/net position, supporting source documentation for all adjustments.	1st day of fw	
11b	Copy of any fund balance policy changes in accordance with GASB 54.	1st day of fw	
11c	Schedule of analysis of changes in the aggregate fund balance and components of the fund balance for each individual fund (i.e. restricted nonspendable, committed, assigned, unassigned).	1st day of fw	
11d	Schedule of fiduciary fund balance sheet balances (including accruals) and revenue/expense activity in accordance with GASB 84.	1st day of fw	
Other Items			
12a	Schedule and reconciliation of interfund receivables/payables. Both current (due to/from) and long-term (advances receivable/payable).	1st day of fw	
12b	Schedule and reconciliation of interfund transfers in/out	1st day of fw	
12c	Original budget to actual comparison for FY 2021/22.	1-2 weeks prior to fw	
12d	Final budget to actual comparison for FY 2021/22.	1-2 weeks prior to fw	
12e	Actuarial report on self-insurance liability.	1st day of fw	
12f	Copy of 2 CFR 225 Indirect Cost Allocation Plan	1st day of fw	
12g	Appropriation limit calculation	1st day of fw	
12h	Provide list of all construction commitments remaining open balance by contract as of June 30, 2022.	1st day of fw	
12i	Provide a schedule of significant subsequent events.	1st day of fw	
12j	Copy of State Controller's Financial Transactions Report for 6/30/22.	1st day of fw	
13	Completed SEFA. This should include all federal funds expended (direct or pass through) by individual grant with identification of CFDA #, federal program, pass through grantor, pass through entity identifying number, amounts passed through to subrecipients, fund an account number where activity is recorded, supporting documentation (claims for reimbursement and reconciliation to general ledger.	1-2 weeks prior to fw	

GASB 87 – LEASES

State of California

Statewide Implementation and Business Solutions

I. GASB 87 OVERVIEW

In June 2017, the Government Accounting Standards Board (GASB) issued Statement No. 87, *Leases*. GASB Statement No. 87 (GASB 87) increases the usefulness of governmental financial statements by requiring recognition of certain lease assets and liabilities for all leases, including those that previously were classified as operating leases and recognized as income by lessors and expenditures by lessees. GASB 87 replaces the previous lease accounting methodology and establishes a single model for lease accounting based on the foundational principle that leases are a financing of the right to use an underlying asset.

GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 87 applies to all contracts meeting this definition of a lease, unless specifically excluded.

GASB 87 specifically excludes the following from lease accounting guidelines:

- Leases of intangible assets
- Leases of biological assets
- Leases of inventory
- Service concession arrangements (as specified in GASB Statement No. 60)
- Leases of assets financed with outstanding conduit debt
- Supply contracts
- Leases of assets that are investments
- Certain leases subject to external laws, regulations, or legal rulings

GASB 87 requires a different accounting treatment for each of the following three categories of contracts:

1. **Short-term leases:** Defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. For a lease that is cancelable by either the lessee or the lessor, the maximum possible term is the amount of time either party is required to notify the other party of the cancelation (notice period). Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

2. **Contracts that transfer ownership** (referred to as "**financed purchases**" hereinafter): Defined as a contract that transfers ownership of the underlying asset to the purchaser by the end of the contract and does not contain termination options. The contract may contain a fiscal funding or cancellation clause that is not reasonably certain of being exercised. Note that the mere inclusion of a bargain purchase option does not qualify as a transfer of ownership—the ownership transfer must not contain termination options.

3. **Leases other than short-term leases and contracts that transfer ownership** (referred to as **Right to Use (RTU) leases**" hereinafter): All other leases that do not meet the definition of short-term leases or contracts that transfer ownership.

GASB 87 – LEASES

State of California

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GASB 87 is effective for the State of California Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2022.

LESSEE ACCOUNTING

- 1) GASB 87 requires a lessee government to recognize a lease liability and an intangible asset representing the lessee's right to use the leased asset at the commencement of the lease.
- 2) GASB 87 requires the lessee government to measure its lease liability as the present value of all payments expected to be made during the lease term.
- 3) Variable payments based on future performance of the lessee or usage of the underlying asset should be expensed as incurred, and not included in the measurement of the lease liability.
- 4) The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term.
- 5) The lessee should assess each lease liability annually for changes in the terms of the lease, interest rate, impairment of the underlying leased asset, or other factors that may impact the expected lease payments. Lease amendments and other modifications could necessitate remeasuring the lease liability.
- 6) The lessee government will generally report amortization expense for the lease asset over the shorter of the term of the lease or the useful life of the underlying asset. This amortization expense may be reported with depreciation expense for capital assets. *(Please note that per 2 Code of Federal Regulations 200.1, RTU Lease assets are not capital assets. Therefore, RTU Lease asset amortization expense cannot be included in depreciation schedules submitted to the federal government.)*
- 7) The lessee will calculate the amortization of the discount on each lease liability in subsequent financial reporting periods, and report that amount as interest expense.
- 8) The lessee government's financial statement footnote disclosures will include the following:
 - A general description of leasing arrangements.
 - The total amount of lease assets recognized.
 - Related accumulated amortization, disclosed separately from other capital assets.
 - Amount of lease assets by major classes of underlying assets, disclosed separately from other capital assets.
 - Principal and interest requirements to maturity, for the lease liability for each of the five subsequent fiscal years, and in five-year increments thereafter.

GASB 87 – LEASES
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- A description of variable payments and other payments not included in the lease liability, and the expense recognized in the reporting period for these payments.
 - Impairment losses and any significant related changes in the lease liability.

LESSOR ACCOUNTING

- 1) GASB 87 requires the lessor government to recognize a lease receivable at the present value of lease payments anticipated to be received during the lease term, reduced by any provision for estimated uncollectible amounts.
- 2) The lessor government will recognize a deferred inflow of resources at the initial value of the lease receivable, plus the amount of any payments received at or before the commencement of the lease term that relate to future periods (i.e. the final month's rent).
- 3) The lessor government will continue to report the asset underlying the lease in its financial statements. The lessor should continue to apply applicable accounting guidance to the asset, including depreciation and impairment.
- 4) The lessor should assess each lease receivable annually for changes in the terms of the lease, interest rate, impairment of the underlying leased asset, or other factors that may impact the expected lease payments. Lease amendments and other modifications could necessitate remeasuring the lease receivable.
- 5) The lessor will report lease revenue, systematically over the term of the lease, corresponding with the reduction of the deferred inflow.
- 6) The lessor will calculate the amortization of the discount on each lease receivable in subsequent financial reporting periods, and report that amount as interest revenue.
- 7) The future lease payments to be received should be discounted using the interest rate the lessor charges the lessee, which may be the interest rate implicit in the lease.
- 8) The lessor government's financial statement footnote disclosures will include the following:
 - A general description of the leasing arrangements.
 - The total amount of revenue recognized from the leases.
 - A description of variable payments and other payments not included in the measurement of the lease receivable. This includes revenue related to residual value guarantees and lease termination penalties.
 - If the lease payments serve as security for debt issued by the lessor government, the existence, terms, and conditions of options for the lessee to terminate the lease or abate lease payments.

GASB 87 – LEASES
State of California
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- If material, the lessor government should disclose a schedule of future payments that are included in the lease receivable, showing principal and interest requirements to maturity, for each of the five subsequent fiscal years, and in five-year increments thereafter.

OTHER SIGNIFICANT PROVISIONS

- 1) **Lease Term** - The lease term is defined as the period during which a lessee has a noncancelable right to use an underlying asset, plus the following periods:
 - Periods covered by the lessee's option to extend the lease when reasonably certain the lessee will exercise this option
 - Periods covered by the lessee's option to terminate the lease when reasonably certain the lessee will not exercise this option
 - Periods covered by the lessor's option to extend the lease when reasonably certain the lessor will exercise this option
 - Periods covered by the lessor's option to terminate the lease when reasonably certain the lessor will not exercise this option

Periods where both the lessee and the lessor have an option to terminate or extend the lease without permission from the other party are cancelable periods and are excluded from lease term.

Lease term should be reassessed if only one or more of the following occur:

- Lessee or lessor elects to exercise an option even though previously determined that it was reasonably certain they would not exercise that option.
 - Lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain they would exercise that option.
 - Event specified in the lease contract that requires an extension or termination takes place.
- 2) **Lease Modifications** – A lease amendment or modification should be accounted for as a separate lease by both the lessee and the lessor if it adds one or more underlying assets that were not included in the original lease contract; and the increase in lease payments for the additional lease asset does not appear to be unreasonable.
 - 3) **Lease Terminations** – An amendment which results in a decrease of the lessee's right to use the underlying asset is considered to be a full or partial termination.
 - A lessee should reduce the carrying values of the lease liability and related asset, and recognize a gain or loss for the difference.
 - A lessor should reduce the carrying values of the lease receivable and related deferred inflow of resources, and recognize a gain or loss for the difference.
 - 4) **Intra-Entity Leases** – Activity between a primary government and its component units should be accounted for as follows:

GASB 87 – LEASES

State of California

Statewide Implementation and Business Solutions

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- For intra-entity leases between blended component units, the reporting elements of GASB 87 do not apply. The capital assets, related debt, and debt service activity of the lessor should be reported in the financial statements of the primary government.
 - Eliminations for leases between blended component units should be made before the financial statements of these entities are aggregated with those of the primary government. The remaining cash payments between component units should be reported as inflows and outflows of resources.
 - Lease arrangements between the primary government and discretely presented component units should be discretely presented in a manner consistent with GASB 87. Related receivables and payables should not be combined with other Due To/Due From amounts, or with activity from organizations outside of the reporting entity.
- 5) *Additional Disclosures* – Both a lessor and a lessee government should provide additional relevant financial statement disclosures for the following transactions, if applicable:
- Related party leases.
 - Leases of assets that are investments.
 - Certain regulated leases.
 - Sublease transactions.
 - Sale-leaseback transactions.
 - Lease-leaseback transactions.

GASB Literature and Resources (Ctrl + Click to follow link)

- GASB Statement No. 87, *Leases*
- GASB Implementation Guide No. 2019-3, *Leases*
- GASB Implementation Guide No. 2020-1, *Implementation Guidance Update—2020*
- GASB Implementation Guide No. 2021-1, *Implementation Guidance Update—2021*

Rogers, Kristina

From: juliette williams <freesias64@hotmail.com>
Sent: Friday, July 28, 2023 11:04 AM
To: Public - Shared Mailbox
Subject: Dame Shirley Plaza

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please don't put the new courthouse at DSP, it will spoil the feel of downtown, and upset/ mar the historic/ old west look that is so attractive to many, including revenue producing tourists. Thank you,
Juliette Williams

Rogers, Kristina

From: mcquarrielaw@gmail.com
Sent: Friday, July 28, 2023 12:39 PM
To: Public - Shared Mailbox
Cc: mcquarrielaw@gmail.com
Subject: Board of Supervisors meeting 8/1/23
Attachments: image001.png; image003.jpg; image004.jpg; image002.jpg

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning

I am writing to express my strong opposition to placing the new courthouse at Dame Shirley Plaza. A new courthouse would be better suited at either of the other two locations being considered. Dame Shirley Plaza has become a beloved community park used for many different purposes. It provides a wonderful setting for community events. A new courthouse would be an eyesore on Quincy's downtown, which already has some issues. For your information, I've copied some courthouse projects from other communities in California. These photos were taken from the Building California Courthouses link on the California courts website.



I also strongly question the sufficiency of the representation reflecting the community interest as a whole on the committee that has been asked to make recommendations for the site selection. It is entirely unclear whether the public's strong opposition to this proposed site has been relayed to the State, making this site deemed to be a controversial site as defined by the Site Selection and Acquisition Policy for Judicial Branch Facilities. Controversial sites include, among other considerations, sites that include unresolved issues or disputes about location raised by members of the public. Given the size of the local population, the Judicial Council (which ultimately decides whether a site is controversial) may not clearly understand that the community opposition to the proposed site is substantial.

Thank you for your consideration and I strongly urge that you do not support Dame Shirley Plaza as the site for the new courthouse.

Jennifer McQuarrie

Law Office of Jennifer McQuarrie

cell: 805-252-1080

fax: 888-900-3407



Law office of
Jennifer McQuarrie

NOTICE: This message (including any attachments) is covered by the Electronic Communication Privacy Act, 18 U.S. C. 2510-2521, is confidential and may also be protected by attorney/client privilege. This message is intended for the person or entity to whom it was addressed. If you have received this message in error, do not read it and please reply to sender that you received the message in error and delete it. Thank you. If you are not the intended recipient, you are hereby notified that any retention, dissemination, distribution, or copying of this communication is strictly prohibited.

Rogers, Kristina

From: Ron Groh <rgroh145@gmail.com>
Sent: Friday, July 28, 2023 3:32 PM
To: Public - Shared Mailbox
Subject: Save Dame Shirley Plaza Please !

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I am writing in support of preserving Dame Shirley Plaza as a park and green space. I have lived and paid taxes in Plumas County since 1978. The Plaza is an extremely important open space that preserves the historic character of downtown Quincy and adds to Quincy's appeal, quaintness, and welcoming ambiance as a park and open green space. It enhances the attractiveness of downtown businesses and adds appeal for visitors / tourists and locals alike. It would be a lasting and historic mistake to allow a huge building and parking infrastructure to replace such a wonderful and important asset to our community. Please preserve the Dame Shirley Plaza as a park ! Save Dame Shirley Plaza ! Thank you, Ron Groh

Rogers, Kristina

From: celine@sonic.net
Sent: Friday, July 28, 2023 5:10 PM
To: Public - Shared Mailbox
Cc: celine@sonic.net
Subject: Dame Shirley Plaza comment - I favor Lawrence St location for new courthouse

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To the Plumas County Board of Supervisors
From Quincy resident Céline Haugen
Re: Dame Shirley plaza comment
July 28, 2023

Dear Board of Supervisors,

I wrote this necessarily succinct comment on the Plumas News website this past week and am hereby sharing my thoughts with you directly, for the record, and prior to your August 1, 2023 meeting:

"I wish to declare the beauty of the historic downtown area, which provides "character", a sense of place and a long-held soul connection for this culturally rich community.

Therefore,

1. the State has no right to tell this community what to do. Elected officials work for the community, which has a right to voice (and demand) its preferences, cost not being the deciding factor (excuse).

2. as a former planner/community [and economic] development professional, I would like to offer my vision of a future downtown which includes a new courthouse at the Lawrence Street location. A vibrant corridor/plaza/pedestrian zone connecting Lawrence to Dame Shirley has much potential for community gathering, foot traffic, additional business opportunities and art, enhancing (not disrupting) the historic character we wish to preserve."

This vision contains the potential for increased economic and community activity.

Thank you.

Sincerely,

Céline Haugen

39190 Hwy 70, Quincy

Rogers, Kristina

From: T Loya <stanstwo@msn.com>
Sent: Saturday, July 29, 2023 11:41 AM
To: Public - Shared Mailbox
Subject: In support of NOT building on Dame Shirley park

Importance: High

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Hello,

As a Plumas County native I would like to express my support of building a new courthouse somewhere other than Dame Shirley Park. Please consider that generations & generations of families would like to continue to use and enjoy the Dame Shirley Park. Lots of memories here. Downtown Quincy is a historical site that would not be the same if it's wide open spaces are built upon.

PLEASE do not build a courthouse or alternative courthouse or any other such similar structure in Dame Shirley Park. PLEASE preserve this historically significant park for generations yet to come.

Thank you!

Tia Loya

Rogers, Kristina


From: No Reply <noreply@civicplus.com>
Sent: Saturday, July 29, 2023 11:49 AM
To: Public - Shared Mailbox
Subject: Public Comment Submission

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Submitted by: Tia Loya
Email Address: stanstwo@msn.com

Commented on event: <https://plumascoca.portal.civicclerk.com/event/175/overview>
If you are having trouble viewing the URL above, cut and paste the string into your browser window.

User comment: Please DO NOT build a new courthouse at Dame Shirley Park. Downtown Quincy is a historical site that will not be enhanced by building upon it's open spaces including Dame Shirley Park. Let's honor our history and pass it on with all it's beauty to the generations. Please do not ruin our parks; by building in them; unless it's something that

enhances the park itself. 

Rogers, Kristina

From: Cheryl Reinitz <cheryl@foreststationers.com>
Sent: Sunday, July 30, 2023 3:07 PM
To: Public - Shared Mailbox
Subject: Dame Shirley Plaza

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a business owner in Quincy for 27 years it is very hard for business owners to speak up on the Dame Shirley Plaza. If we speak up we jeopardize the revenue of our businesses.

If the courthouse is not built on Dame Shirley we will lose revenue. Our business benefits from the people who go to court. jury trials, and lawyers from other towns.

We have not seen what the state is proposing for the new courthouse. Once the architect has finished the plan it will be shared with the public. Can we wait to see what the state is proposing?

--
Cheryl Reinitz
Forest Stationers
531 Main Street
Quincy, CA 95971
530-283-2266 fax 530-283-2501
cheryl@foreststationers.com

Rogers, Kristina

From: mary gross <marygross2021@gmail.com>
Sent: Monday, July 31, 2023 11:18 AM
To: Public - Shared Mailbox
Subject: Save Dame Shirley Plaza

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I am writing to express my outrage in the selection of the Dame Shirley Plaza as the location for the new Plumas County Courthouse. Dame Shirley Plaza is a jewel for Quincy and should continue to be the beautiful park and central meeting place for the town. There is considerable blight developing in the town that could be redeveloped by the construction of a courthouse. I urge you to select a location that would substantially benefit from redevelopment and not destroy one of the few beautiful locations left in Quincy.

Thank you,
Mary Gross
845 Haskins Circle
Bucks Lake

Rogers, Kristina

From: ✠Ada's Place ~ Quincy ✠ <info@adasplace.com>
Sent: Monday, July 31, 2023 12:31 PM
To: Public - Shared Mailbox
Subject: Please submit for official documents for Aug meeting on Dame Shirley

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To Whom It May Concern,

My name is Corinne West. I first moved to Plumas County in 1990. As a (tourism) business manager and citizen in downtown Quincy, I am strongly opposed to a courthouse building being built on Dame Shirley Plaza (DSP) for a number of reasons.

To begin, thank you for all of the work you are doing for our county. Please consider my perspective, and the vantage point of both tourists and locals that I represent.

TOURISM :: I am the Innkeeper of Ada's Place. Ada's Place has been serving travelers with high quality lodging for over 27 years in the heart of Quincy. Looking back on our reviews and guest books over 27 years, I cannot over emphasize how many guests have commented on the 'peaceful beautiful walk to downtown in the historic part of Quincy' as part of the reason they love visiting here and spending their money in our small mountain town. The majority of our guests come here for a respite from the bustle of their city environments. They enjoy strolling about for a meal, visiting shops, walking for a coffee, or visiting the museum - all the while being surrounded by the beauty of the old homes, the towering trees, the slow feel and hardly any car traffic on Jackson. We have writers come here to retreat to write, painters to paint, families to bond, and explorers to explore our wonderful town and county. Our guests, Plumas Counties tourists, have time and time again expressed their adoration on how we as a community have preserved a portion of our downtown as a quiet historic green-space place - relieved from the noise, pollution and pressure of navigating vehicles. Guests enjoy our architecture, our history, and the ability to walk in a downtown that is nostalgic, quaint and to note, Charming.

Regarding our tourism .the following sites are an abbreviated example of why visitors love downtown Quincy; "Only In Your State" website names Quincy as one of the "Most Picturesque Small Towns For A Charming Experience" (April 10, 2021), #8 "America's Coolest Small Towns, 2013" (Fox News, Lifestyle), "...the main draw of Historic Main Street is the rich history that can be felt around every corner. Visitors can stroll down the same streets that pioneers walked over a century ago. Many of the shops feature original architecture, adding to the historic charm of the area." (Travel Emily Travel Blog Site, 2023).

We rely greatly on tourism. When considering the tourist draw to other towns, say, Nevada City or Old Town Sacramento, the compelling magnet of these places is due to careful preservation of their history. I can't imagine that placing a massive modern building, and the required parking lot in the middle of these cared for districts, would ever be seen as a draw to tourism. We need to continue cultivate our charm and hometown feel.

HISTORICAL PROXIMITY: The DSP location is of historical significance on the back of the park which is now populated by homes - namely Jackson Street. Quincy's original hospital, the house at 562 Jackson which was pulled across town on horses at the turn of the century, the Sears Catalog House

at 570 which was derived on the train, & The Feather Bed to name a few may not all be registered with the county as historical locations, yet they are indeed an important part of the towns history. To tear down existing houses on the north side of Jackson to pave a parking lot which would accommodate a 54,000 sq. foot building, would be to destroy that rare, quiet & beautiful historic portion of Quincy's residential district. I can think of no town or city that would tear down existing houses across from historic homes in a small downtown area to put in a parking lot on the back end of a new courthouse, when there are other options available. A towns historic district is a towns heart, its draw, and its charm.

COMMUNITY HEALTH: There is extensive research and studies on why parks are important in a downtown of any size. The following is a very small list. Looking up studies on the role that parks play in any community will reveal a plethora of data supporting parks for a number of important reasons:

"Five Reasons To Make Parks A Priority In Your Town": www.Strongtowns.org

"The Health Benefits Of Parks And Their Economic Impacts"

:: https://www.urban.org/sites/default/files/2022-03/the-health-benefits-of-parks-and-their-economic-impacts_0.pdf

"Why Parks and Recreation are Essential Public Services" :: National Recreation & Park Association - Study :: <https://www.nrpa.org/uploadedFiles/nrpa.org/Advocacy/Resources/Parks-Recreation-Essential-Public-Services-January-2010.pdf>

Please note!! The Healthy Places Index (HPI), <https://www.healthyplacesindex.org/> a resource developed by the Public Health Alliance of Southern California, is a powerful tool that can be used to explore community conditions that predict life expectancy, compare and rank scores at multiple California geographies, and learn about concrete and actionable policy solutions." - 2022 Tracy Delaney, PhD, BS

The Healthy Places Index does rate Parks as a vital part of a communities health. Currently Quincy California rates in the 31.8% of healthy Park Access. This is 76.7% below the state, & 64.6% below the county.

The Healthy Places Index states "What is the connection to health? Everybody should have access to parks and other open spaces near their home. Parks can encourage physical activity, reduce chronic diseases, improve mental health, foster community connections, and support community resilience to climate change and pollution."

There are a number of community concerns regarding any compromise to Dame Shirley Plaza that have been covered & submitted to the county by our people. The above is important supplemental information to the concerns of our populace.

In closing, the states Judicial Counsel ('Office Of Court Construction And Management' document) expressly directs in its 'Site Selection And Acquisition Policy For Judicial Branch Facilities' that site selection for new courthouses should "strive to meet historical and public preferences".

Our public preferences must be weighed by the number of citizens and out of town guests (tourists) against this proposed site. The historical preferences I have attempted to draw your attention to above.

Please remove Dame Shirley Park from your list of potential places for the new courthouse.

Thank you for your attention.

Corinne West

Kind regards,

~ Corinne
Ada's Innkeeper

🌿 The Lost Sierra is a wonderland... Ada's Place is a haven 🌿

Lovely Garden Cottages
www.adasplace.com ~ 530-283-1954
Quincy, California

Rogers, Kristina

From: Lori Simpson <lorisimpson.plumas@gmail.com>
Sent: Monday, July 31, 2023 2:13 PM
To: Engel, Jeff; ceresolasuper1@yahoo.com; Goss, Kevin; tommcgown@countyofplumas.com; Hagwood, Greg; White, Heidi; Public - Shared Mailbox
Subject: New Courthouse Location
Attachments: New Courthouse Concerns (2) (2).docx

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Plumas County Supervisors,

First off, thank you for your service! I know firsthand that it is a very important and hard job with all the decisions you have to make on a weekly basis. Many people don't realize there are things you cannot discuss in public and that there are two sides to every story.

Regarding the new courthouse, I was District 4 Supervisor when the last building prospect of a new courthouse came up. We were close to going forward with selling the Dame Shirley Plaza, The Planning building and Court Street to make it work for the State. We had just gotten appraisals done when the state stopped many courthouse projects because of the Recession, ours included. If I remember correctly, the Planning Building was to be torn down for a parking lot. This was in August 2012.

There was some local opposition to building on the Dame Shirley Plaza at that time but not at the level it is now at this round.

I have a few concerns about the project at Dame Shirley Plaza that have evolved since 2012. I live two blocks from DSP on West Main Street/Bucks Lake Rd. There are only two roads into Quincy from the west and they are Bucks Lake Road and Jackson Street. (In summer Quincy/Oroville Highway 162 is open that connects with Bucks Lake Road.)

Jackson Street is very narrow on the west end of the street. I see the traffic that uses Bucks Lake Road, coming from Meadow Valley, Bellamy Tract area, and emergency vehicles from Plumas District Hospital. Since the Feather River Canyon has had trouble staying open, the traffic has significantly increased from Oroville this summer. **A traffic study needs to be done by the state if Dame Shirley is selected to address any traffic issues that may arise if Dame Shirley remains in the site selection that could impede safe traffic flow.**

Another concern is the closing of Court Street (or any county street for that matter.)

Since 2012, we have had two recent fires that have come over Claremont Mountain to the south of Quincy threatening the residential homes south of the current courthouse. One fire had fire

engines all over the state immersed in the neighborhoods south of the courthouse, it could very well happen again.

Closing Court Street may reduce the time for emergency vehicles to attend to such threats of fire. When folks can't even get fire insurance unless they are in a fire protection district, it doesn't seem wise to close such an important emergency access street. I would rather have the street open than the proposed "new green space" promised to be created on the street. Who will pay for a new green space on Court Street?

Lastly, remember that the current jail building site was the 3rd site selected, after the first two did not work out. The 2nd jail site had much controversy with neighbors, Starlight Baptist Church, and Little League parents and supporters who were totally against building on the Little League Fields. We (BOS) listened and found another parcel to build the new jail.

The CHP is planning to build a new facility on Lee Road after a private party offered the state the land required (five acres). The CHP wanted to be located on Highway 70 but could not find a suitable piece of land. They even tested a parcel behind Quincy High School, but it did not pass the test for building there.

It seems the Dame Shirley parcel really does not fit the requirements of courthouse space unless streets are closed and historical homes and buildings are torn down. The new courthouse will be a highly secure building and not a place for loitering and gathering no matter what is being proposed.

The State built the Regional Courthouse in Portola for 6 million, it was finished in 2009 and hardly used and still vacant after 14 years. Please ask the Judicial Council what are the plans for that building, maybe the CHP could use it as a new substation.

I wish you the best tomorrow in your decision making, I know how difficult these decisions can be.

Sincerely,

Lori Simpson

695 West Main St.

Quincy, CA

(530) 283-0317

Rogers, Kristina

From: Peter and Julie Hochrein <pjhochrein@gmail.com>
Sent: Monday, July 31, 2023 3:51 PM
To: Public - Shared Mailbox
Subject: Save Dame Shirley Plaza

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

"**They** paved paradise, put up a parking lot. Don't it always seem to go that you don't know what you've got 'til it's gone." Joni Mitchell 1970

Dear Board of Supervisors,

This song lyric is so appropriate to the Dame Shirley discussion. The BOS does not need to become "**they**," as you have the power, and hopefully wisdom, to remove Dame Shirley from the discussion of where to build the new courthouse. WE all need Dame Shirley to remain a green space with all its potential to inspire and add to the revitalization of our downtown Quincy and all of Plumas County. The business community, the citizens, and the tourists all need Dame Shirley to remain the calm, green and peaceful place and inspires and brings us together. Please be the heroes in this discussion and remove Dame Shirley Plaza from consideration as a new courthouse site. Please do not be tempted by the money offered from the State. Have no regrets and vote for the future of our community by saving Dame Shirley Plaza. Thank you!

Julie Hochrein



Genesee Geotechnical

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95983, USA

Phone: 530 283-3447 Business
530-284-6441 Homes

E-mail: gordonrkeller@gmail.com

July 30, 2023

Re: Preserving Dame Shirley Plaza

Dear Supervisors-

I write this letter in an effort to encourage you to protect Dame Shirley Plaza and keep it as a community resource. I will not be able to attend the Board of Supervisors meeting this week, but do want to express my concerns about Dame Shirley Plaza and the importance of keeping it a public park for the enjoyment of all. My wife and I live in Taylorsville/Genesee but we have a house/office in Quincy so spend two to three days a week there. We also both have worked in Quincy for over 30 years. It is always a joy to drive into town and see both the park and the historic Courthouse as we make the turn into town. We think Dame Shirley Plaza is a valuable asset to the town of Quincy and all of Plumas County, so it should be preserved. Town aesthetics is very important for promoting tourism and the Plaza contributes to our quality of life in Quincy.

I'm confident that a suitable alternative location can be found for a new Courthouse somewhere in Quincy or East Quincy, though I know the effort has been ongoing.. Also, parking will be easier to find at some location in town other than by the old courthouse. Trying to fit both a new courthouse and keep part of the park will effectively result in virtually no park left since there would be very little area for the park. Being a veteran, I also do appreciate having the Veteran's Memorial there on the corner as we come into town.

Thank you for your consideration in this matter. In case you do not hear from them, many of our neighbors also support preserving Dame Shirley Plaza.

Respectfully,

Gordon Keller, PE, GE
Civil/Geotechnical Engineer



Specialist in Low-Volume Roads Engineering

