



Board of Supervisors

Dwight Ceresola, Vice Chair 1st District

Kevin Goss, Chair 2nd District

Sharon Thrall, 3rd District

Greg Hagwood, 4th District

Jeff Engel, 5th District

AGENDA FOR SPECIAL MEETING

**NOVEMBER 29, 2022 TO BE HELD AT 10:00 AM
520 MAIN STREET, ROOM 308, QUINCY, CALIFORNIA**

www.countyofplumas.com

AGENDA

The Board of Supervisors welcomes you to its meetings which are regularly held on the first three Tuesdays of each month, and your interest is encouraged and appreciated.

Any item without a specified time on the agenda may be taken up at any time and in any order. Any member of the public may contact the Clerk of the Board before the meeting to request that any item be addressed as early in the day as possible, and the Board will attempt to accommodate such requests.

Any person desiring to address the Board shall first secure permission of the presiding officer. For noticed public hearings, speaker cards are provided so that individuals can bring to the attention of the presiding officer their desire to speak on a particular agenda item.

Any public comments made during a regular Board meeting will be recorded. The Clerk will not interpret any public comments for inclusion in the written public record. Members of the public may submit their comments in writing to be included in the public record.

CONSENT AGENDA: These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at some time during the meeting under "Consent Agenda." If you wish to have an item removed from the Consent Agenda, you may do so by addressing the Chairperson.



REASONABLE ACCOMMODATIONS: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the Clerk of the Board at (530) 283-6170. Notification 72 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility. Auxiliary aids and services are available for people with disabilities.

STANDING ORDERS

Due to the Coronavirus disease (COVID-19) Public Health Emergency, dated March 16, 2020, the County of Plumas is making several changes related to Board of Supervisors meetings to protect the public's health and prevent the disease from spreading locally.

The Plumas County Health Officer Recommendation Regarding Teleconferencing, issued on September 30, 2021, recommends local legislative bodies, such as commissions, committees, boards, and councils, hold public meetings with teleconferencing as authorized by Government Code section 54953 (e).

Pursuant to Government Code section 54953 (e) and to maintain the orderly conduct of the meeting, the County of Plumas members of the Board of Supervisors may attend the meeting via teleconference or phone conference and participate in the meeting to the same extent as if they were physically present. Due to Government Code section 54953(e), the Boardroom will be open to the public but subject to state or federal social distancing or masking requirements, if applicable. It is strongly recommended that individuals attending meetings wear masks. The public may participate as follows:

Live Stream of Meeting

Members of the public who wish to watch the meeting, are encouraged to view it [LIVE ONLINE](#)

ZOOM Participation

The Plumas County Board of Supervisors meeting is accessible for public comment via live streaming at: <https://zoom.us/j/94875867850?pwd=SGISeGpLVG9wQWtRSnNUM25mczlvZz09> 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

PLEDGE OF ALLEGIANCE

ADDITIONS TO OR DELETIONS FROM THE AGENDA

PUBLIC COMMENT OPPORTUNITY

Matters under the jurisdiction of the Board and listed on this notice of special meeting may be addressed by the general public at the beginning of the special agenda. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

DEPARTMENT HEAD ANNOUNCEMENTS/REPORTS

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

ACTION AGENDA

1. 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.

A. BUILDING DEPARTMENT

- 1) Approve and authorize the Director of Building Services to recruit and fill FY2022-2023 budgeted and allocated 1.0 FTE Building Inspector I/II. [View Item](#)
- 2) Approve and authorize the Director of Building Services to recruit and fill FY2022-2023 budgeted and allocated 1.0 FTE Administrative Assistant I/II. [View Item](#)

B. PUBLIC HEALTH AGENCY - Dana Loomis

- 1) Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Department Fiscal Officer; vacancy due to promotion. [View Item](#)
- 2) Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Health Education Specialist. [View Item](#)
- 3) Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Community Outreach Coordinator; vacancy due to resignation. [View Item](#)

C. FACILITY SERVICES & AIRPORTS

- 1) Approve and authorize use of Chester Airport (Rogers Field) for a New Year's Eve fireworks display, provided by the Lake Almanor Area Chamber of Commerce. [View Item](#)
- 2) Approve and authorize the Director of Facility Services & Airports to waive the Chester Park rental fee for the Lake Almanor Area Chamber of Commerce community ice skating rink (November 2022 - March 2023). [View Item](#)
- 3) Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Facility Services and the Lake Almanor Area Chamber of Commerce, to lease Chester Park site for the Ice Skating Rink operation, effective November 1, 2022; approved as to form by County Counsel. [View Item](#)

D. PLANNING DEPARTMENT

- 1) Approve and authorize Planning Department to refund applicant (David and Dana Hughes) the application fee (\$1,255.00) for a Lot Line Adjustment. [View Item](#)

E. COUNTY COUNSEL

- 1) Approve and Authorize Chair to ratify and sign agreement between Plumas County Counsel and Municipal Resource Group, LLC (MRG, LLC) for employment investigations, effective November 21, 2022, not to exceed \$8,000.00; approved as to form by County Counsel. [View Item](#)

2. DEPARTMENTAL MATTERS

A. PUBLIC HEALTH AGENCY -

- 1) Adopt **RESOLUTION** to accept and approve a Grant Agreement from the California Department of Public Health, Emergency Preparedness Office in the amount of \$1,729,094.00 and authorize the Director of Public Health to sign; approved as to form by County Counsel. [View Item](#)

B. HUMAN RESOURCES - Nancy Selvage

1) Approve and adopt the following Resolutions: [View Item](#)

- Adopt **RESOLUTION** to approve Side Letter to Confidential Unit's Memorandum of Understanding;
- Adopt **RESOLUTION** to approve Side Letter to Public Works Unit's Memorandum of Understanding;
- Adopt **RESOLUTION** to approve Side Letter to Public Works Mid-Management Unit's Memorandum of Understanding;
- Adopt **RESOLUTION** to approve Side Letter to Probation Unit's Memorandum of Understanding;
- Adopt **RESOLUTION** to approve Side Letter to Probation Mid-Management Unit's Memorandum of Understanding;
- Adopt **RESOLUTION** to amend the employer contribution rates for Department Heads and Elected Officials' CalPERS Health Insurance Premiums;
- Adopt **RESOLUTION** to approve Side Letter to Sheriff's Employee Department Unit's (S.E.A.) Memorandum of Understanding;
- Adopt **RESOLUTION** to approve Side Letter to the Sheriff's Mid-Management Unit's Memorandum of Understanding;

approved as to form by County Counsel; discussion and possible action. **Roll call vote.**

C. AUDITOR - CONTROLLER - Martee Nieman (Graham)

- 1) Presentation of Plumas County Annual Audit Report performed by Smith & Newell, Certified Public Accountants for the Fiscal Year Ending June 30, 2022. [View Item](#)
- 2) Presentation of Plumas County Treasury Oversite performed by Smith & Newell, Certified Public Accountants for the Fiscal Year Ending June 30, 2022. [View Item](#)

3. BOARD OF SUPERVISORS

A. **CONDUCT PUBLIC HEARING 10:00AM:** Appeal of the Zoning Administrator's decision of October 12, 2022 denying a special use permit (U 5-21/22-10) to re-establish a lawful nonconforming use at 56 Harbison Avenue, Quincy, CA. Per Plumas County Code, Article 10 of Chapter 2 of Title 9 (Planning and Zoning) appeal filed by Sark and Aline Antaramian (appellant) on October 21, 2022 meets the requirements for filing and fees were paid; Hearing procedures shall follow Plumas County Code Sec. 9-2.1007. [View Item](#)

B. CORRESPONDENCE

C. **INFORMATIONAL ANNOUNCEMENTS** - Weekly report by Board members of meetings attended, key topics, project updates, standing committees and appointed Boards and Associations

4. CLOSED SESSION

ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION

- A. Discussion regarding Appeal of Zoning Administrator's decision of October 12, 2022 denying a Special use permit (U 5-21/22-10) to re-establish a lawful nonconforming use at 56 Harbison Avenue, Quincy, CA .
- B. 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

- C. 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. 2:89-CV-01659-KJN, pursuant to subdivision (a) of Government Code §54956.9
- D. Conference with Legal Counsel: Existing litigation pursuant to Subdivision (d)(1) of Government Code §54956.9 – Plumas County v. Pacific Gas and Electric Company, et al, Superior Court of the State of California, County of San Francisco, Original Case No. CGC-21-596070

REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)

ADJOURNMENT

Adjourn meeting to Tuesday, December 6, 2022, Board of Supervisors Room 308, Courthouse, Quincy, California



**PLUMAS COUNTY
BUILDING DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Charles White, Director of Building Services

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize the Director of Building Services to recruit and fill FY2022-2023 budgeted and allocated 1.0 FTE Building Inspector I/II.

Recommendation

Approve request to recruit and hire a Building Inspector I or II

Background and Discussion

The inspection and plan review workload in the Building Department has continued at levels beyond what two Building Inspectors and one plan reviewer can effectively complete. Inspection activity is only expected to increase further due to the Beckwourth and Dixie fires. With the Director also picking up all plan review activities. Having 3 Inspectors, one current Inspector II with an ICC Plan Review Certificate helping with small project reviews, the Department can be more effective to keep up with work load and reducing the amount of comp time. Having 3 total Inspectors makes any necessary time off of any one inspector easier to compensate for, to provide full coverage of inspections by providing uninterrupted service to the public.

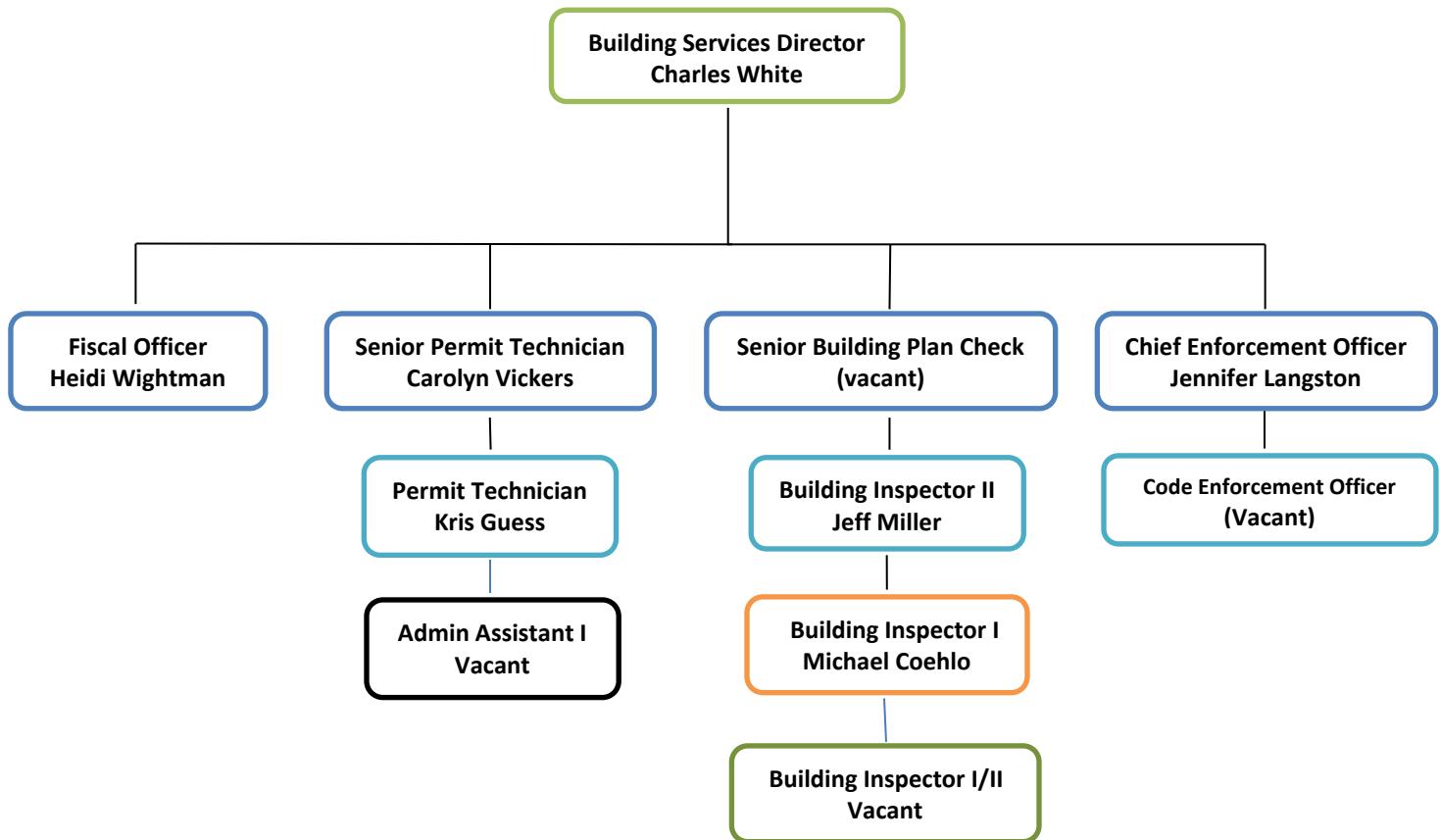
Action:

Approve request to recruit and hire a Building Inspector I or II

Attachments:

1. BUILDING SERVICES ORGANIZATIONAL CHART 2022
2. Building Inspector I Final 2-2020
3. Building Inspector II Final 1-2020
4. CRITICAL STAFFING QUESTIONAIR

BUILDING SERVICES ORGANIZATIONAL CHART



BUILDING INSPECTOR I**DEFINITION**

Under general direction, to conduct inspections of residential, commercial or industrial building structures and installations during construction, alteration, and repair; to determine that construction, alterations, and repairs are in conformance with County Building Codes and ordinances; to answer questions regarding code enforcement and structural requirements for the public, architects, engineers, and contractors; and do related work as required by the Assistant Building Official.

DISTINGUISHING CHARACTERISTICS

This is an entry-level position for the Building Inspector classification series. Incumbents are required to learn and perform building inspection and building code enforcement duties for residential, commercial, and for manufactured homes that are installed outside of mobile home parks. They are required to possess knowledge of the California Building Code, California Plumbing Code, California Mechanical Code, California Electrical Code and Title 25 requirements for manufactured home inspections.

REPORTS TO

Director of Planning and Building, Assistant Building Official or Senior Building Inspector.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

BUILDING INSPECTOR I - 2

EXAMPLES OF DUTIES

- Makes field inspections of residential, commercial, or industrial structures in varying states of construction, alteration, or repair.
- Interprets applicable codes, ordinances, and regulations for builders and homeowners and insures compliance.
- Checks the quality of materials and methods of construction for electrical, plumbing, mechanical, framework, concrete, masonry work, lathing, plastering, tile work, and roofing.
- Inspects completed work, giving approval to acceptable structures and installations.
- Writes correction notices for plans and works with contractors to follow-up on plan changes.
- Investigates violations of building and zoning laws.
- Inspects existing buildings to determine health or safety hazards, structural failures, or the need for maintenance and repair.
- Inspects commercial structures.
- Inspects mobile home installations.
- Issues building permits.
- Gives advice to contractors and individuals on construction procedures and practices.
- May perform special reviews of grading plans and perform grading inspections.
- May inspect construction and repair of County buildings and structures.
- Assists in more difficult and complex field inspections and code interpretations and applications.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; ability to climb, stoop, crouch and kneel; crawl through various areas, including under floor and attic areas, requiring moving on hands and knees; walk on sloped ground and uneven surfaces; lift and move object weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in office, outdoor, and driving environments; work is performed in varying temperatures; exposure to dust, chemicals, and gases; exposure to dampness, exposure to insects; exposure to hazards such as moving machinery parts, electrical current; continuous contact with staff and the public.

BUILDING INSPECTOR I - 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Practices, tools, equipment, and materials used in the general construction trades.
- Accepted safety standards and methods of building construction.
- Qualities of various construction materials.
- Building and related codes and ordinances enforceable by the County.
- Title 24 California Codes.
- State Housing Act of California.
- General knowledge of County Zoning and Land Use Ordinances.
- Inspection methods and techniques.
- Principles of mathematics related to the building trades.

Ability to:

- Perform building inspections, enforce codes and ordinances, and examine workmanship and materials.
- Apply a variety of inspection methods and techniques.
- Detect deviations from laws, regulations and standard construction practices.
- Read, interpret and explain building plans, specifications and building codes.
- Make arithmetical calculations quickly and accurately.
- Apply technical knowledge of building trades work.
- Communicate effectively both orally and in writing.
- Provide advice on standard construction methods and requirements.
- Enforce regulations with firmness and tact.
- Prepare clear and concise written reports.
- Deal tactfully and courteously with the public.
- Establish and maintain cooperative working relationships.
- Operate a personal computer and use appropriate software in the performance of Building Division tasks.

BUILDING INSPECTOR I - 4

TRAINING AND EXPERIENCE

Qualifications needed for this position:

Five (5) years of experience using the Title 24 California codes in the construction and building trades;

OR

Certification as a Permit Technician and three years of permit technician experience;

OR

Possession of a valid International Code Council (ICC) certificate, or its equivalent, in either Commercial or Residential Building, Mechanical, Electrical or Plumbing Inspection.

Special Requirements:

Possession of a valid driver's license at time of application and possession of a valid California Drivers License by time of appointment. The valid California Drivers License must be maintained throughout employment.

In addition, Certification as a Combination Inspector, by ICC or its equivalent, must be obtained within one year from date of appointment and must be maintained throughout employment.

All County of Plumas employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

BUILDING INSPECTOR II**DEFINITION**

Under general direction, to conduct inspections of residential, commercial or industrial building structures and installations during construction, alteration, and repair; to determine that construction, alterations, and repairs are in conformance with County Building Codes and ordinances; conduct structural and life/safety investigations of existing structures and prepare written reports documenting field conditions for further analysis; to answer questions regarding code enforcement and structural requirements for the public, architects, engineers, and contractors; and do related work as required by the Assistant Building Official.

DISTINGUISHING CHARACTERISTICS

This is the experienced working level classification the Building Inspector series. Incumbents shall apply a greater level of knowledge and experience in the performance of their duties, requiring less guidance and supervision than a Building Inspector I. Incumbents are required to perform the full range of building inspection and building code enforcement duties for residential, commercial, and for manufactured homes that are installed outside of mobile home parks, while exercising greater levels of independent judgment and decision making capabilities. They are required to possess substantial knowledge of the California Building Code, California Plumbing Code, California Mechanical Code, California Electrical Code and Title 25 requirements for manufactured home inspections; and perform more difficult and complex inspections.

REPORTS TO

Director of Planning and Building, Assistant Building Official or Senior Building Inspector.

CLASSIFICATIONS DIRECTLY SUPERVISED

None

BUILDING INSPECTOR II - 2

EXAMPLES OF DUTIES

- Performs difficult and complex field inspections of residential, commercial, or industrial structures in varying states of construction, alteration, or repair.
- Interprets applicable codes, ordinances, and regulations for builders and homeowners and insures compliance.
- Evaluates and determines the quality of materials and methods of construction for electrical, plumbing, mechanical, framework, concrete, masonry work, lathing, plastering, tile work, and roofing.
- Inspects completed work, giving approval to acceptable structures and installations.
- Writes correction notices for plans and works with contractors to follow-up on plan changes.
- Investigates violations of building and zoning laws.
- Performs more difficult and complex investigations of existing buildings to determine health or safety hazards, structural failures, or the need for maintenance and repair.
- Prepares written reports documenting field investigations and recommends solutions for mitigating problem areas.
- Inspects commercial structures.
- Inspects mobile home installations.
- Issues building permits.
- Gives advice to contractors and individuals on construction procedures and practices.
- May perform special reviews of grading plans and perform grading inspections.
- May inspect construction and repair of County buildings and structures.
- Assists in training subordinate inspectors and support personnel.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; ability to climb, stoop, crouch and kneel; crawl through various areas, including under floor and attic areas, requiring moving on hands and knees; walk on sloped ground and uneven surfaces; lift and move object weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in office, outdoor, and driving environments; work is performed in varying temperatures; exposure to dust, chemicals, and gases; exposure to dampness, exposure to insects; exposure to hazards such as moving machinery parts, electrical current; continuous contact with staff and the public.

BUILDING INSPECTOR II - 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Practices, tools, equipment, and materials used in the general construction trades.
- Accepted safety standards and methods of building construction.
- Qualities of various construction materials.
- Building and related codes and ordinances enforceable by the County.
- Title 24 California Codes.
- State Housing Act of California.
- General knowledge of County Zoning and Land Use Ordinances.
- Inspection methods and techniques.
- Principles of mathematics related to the building trades.

Ability to:

- Perform difficult and complex building inspections, enforce codes and ordinances, and examine workmanship and materials.
- Work independently as required.
- Apply a variety of inspection methods and techniques.
- Detect deviations from laws, regulations and standard construction practices.
- Read, interpret and explain building plans, specifications and building codes.
- Make arithmetical calculations quickly and accurately.
- Apply technical knowledge of building trades work.
- Communicate effectively both orally and in writing.
- Provide advice on standard construction methods and requirements.
- Enforce regulations with firmness and tact.
- Analyze and document site violations and concerns
- Apply good judgment in the formulation of proposed solutions to field problems.
- Prepare clear and concise written reports.
- Deal tactfully and courteously with the public.
- Establish and maintain cooperative working relationships.
- Operate a personal computer and use appropriate software in the performance of Building Division tasks.

BUILDING INSPECTOR II - 4

TRAINING AND EXPERIENCE

Qualifications needed for this position:

The International Code Council (ICC) certification(s) as “Combination” Commercial or Residential Building Inspector or its equivalent.

AND

Three (3) years of responsible experience equivalent to a Building Inspector I with Plumas County.

Special Requirements:

Possession of a valid driver's license at time of application and possession of a valid California Drivers License by time of appointment. The valid California Drivers License must be maintained throughout employment.

In addition, Certification as a Combination Inspector, by ICC or its equivalent, and must be maintained throughout employment.

All County of Plumas employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

- Is there a legitimate business, statutory or financial justification to fill the position?

The workload the Building Department has been experiencing over the last 5 years has continued to increase. The wildfires the last 3 years have only made it more difficult to keep up with departmental duties while also providing service to the public

- Why is it critical that this position be filled at this time?

We are approaching what is typically our slow season and now is the opportune time to take on new personnel and get them trained in time for the next building season to start.

- How long has the position been vacant?

These are new positions, approved and funded in the FY2022/2023 budget

- Can the department use other wages until the next budget cycle?

These are new positions, approved and funded in the FY2022/2023 budget

- What are staffing levels at other counties for similar departments and/or positions?

Lassen County: 1 admin, 1 Permit Technician (filled) 1 Permit Technician (open)
1 Building Inspector (filled), 1 Building Inspector (open), 1 Senior Building Inspector (open) 1 plans examiners (filled), Building Official (filled)

Mono County: 4 Permit Technicians (filled), 4 Building Inspectors (filled) Building Official/ Plans Examiner (filled)

Mariposa County: 1 Admin (filled), 3 Permit Techs (filled), 2 Building Inspectors/Plans Examiners (filled) , Building Department Director (filled)

- What core function will be impacted without filling the position.

Our core function is customer service. Current staff cannot continue to work at these levels without it effecting our customer service. Our current staffing to workload has already created a back log that has only been more manageable by closing to the public on Fridays but being closed on Fridays was not intended to be a long-term solution, it also has no effect of inspection workload.

- What negative fiscal impact will the County suffer if the position is not filled.

Workload will continue push staff to their limits, they all have been working additional hours that is paid in comp or over time.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding?

The Building Department is general funded

- What impact will this reduction plan have to other County departments?

N/A

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

Not in FY2022/2023

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

No

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

Building Department revenues and general fund contributions have continued to increase year over year since 2017. Even with COVID, materials shortages, inflation and the wildfires department revenues continue to rise. I do not foresee any negative impact to the general fund for these FY 2022/2023 funded and allocated positions based on Building Department revenues over the last 5 years.

- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

No



**PLUMAS COUNTY
BUILDING DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Charles White, Director of Building Services

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize the Director of Building Services to recruit and fill FY2022-2023 budgeted and allocated 1.0 FTE Administrative Assistant I/II

Recommendation

Approve request to recruit and hire an Administrative Assistant I or II

Background and Discussion

The workload in the Building Department has continued at levels beyond what two Permit Technicians can effectively keep up with. Since the fires, a majority of the Permit Technicians time is spent doing parcel research, and communicating with the public. This takes a great deal of time away from processing permit submittals. While the department has closed to the public on Fridays, and this has helped, we would hope to go back to being open again Monday through Friday, but if we did at this time, we could quickly be back to a backlog condition. The Department would like to have an Administrative Assistant trained to take the parcel research and a number of the administrative tasks that take up a great deal of the Permit Technicians time. The department could also be losing one of the permit technicians in the next year due to retirement. Having an Administrative Assistant already working in the department, familiar with operations would make the loss of a Permit Technician far less of an impact.

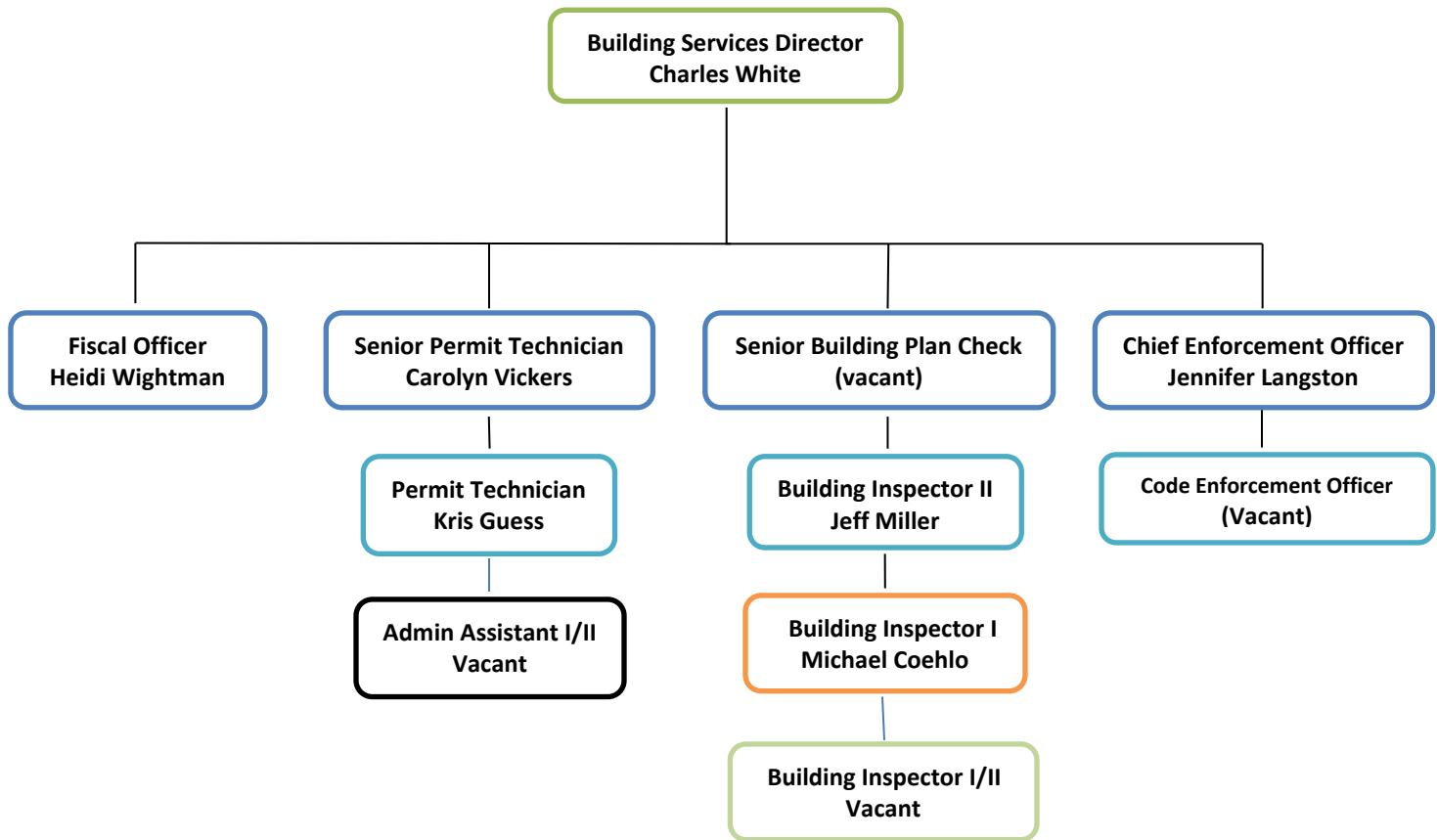
Action:

Approve request to recruit and hire an Administrative Assistant I or II

Attachments:

1. BUILDING SERVICES ORGANIZATIONAL CHART 2022
2. Administrative Assistant I
3. Administrative Assistant II_201408281507300165
4. CRITICAL STAFFING QUESTIONAIR

BUILDING SERVICES ORGANIZATIONAL CHART



ADMINISTRATIVE ASSISTANT I

DEFINITION

Under direction, to serve as administrative assistant for an assigned County Department Head, large work unit administrator, or County board or commission; to perform a variety of administrative, staff, and office management duties for an assigned Department, work unit, board, or commission; to perform difficult, complex, and specialized office support, information gathering, information preparation, and public relations assignments; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This class may be used as an entry level for individuals with secretarial experience but no detailed program or policy knowledge of the program or service area of assignment. As requisite knowledge is gained and work skills are demonstrated, an incumbent can reasonably expect promotion to the next higher class of Administrative Assistant II. Where the position is flexibly staffed.

REPORTS TO

A County Department Head, or major unit administrator.

CLASSIFICATIONS DIRECTLY SUPERVISED

May provide work coordination and direction for other office support staff.

ADMINISTRATIVE ASSISTANT I – 2

EXAMPLES OF DUTIES

- Serves as primary administrative and staff support person for a County Department Head, major unit administrator, or County Board or Commission.
- Performs a wide variety of specialized office management, administrative support, and fiscal support assignments.
- Perform public information and relations assignments, receiving office visitors and telephone calls, providing comprehensive information about policies, programs, functions and procedures.
- May assist the public with application and permit procedures, including preliminary reviews of materials and plans submitted to support applications.
- Assists with the development and administration of the Department and/or unit budget.
- Maintains and tracks a variety of fiscal and budget control journals, documents, and reports, prepares and submits activity reports and reports required by other government agencies
- Maintains and submits payroll documents and records.
- Establishes, and updates information retrieval systems.
- Prepares purchasing documents and facilitates purchasing procedures for the Department or unit.
- Gathers, organizes, and summarizes a variety of data and information.
- Performs special projects and prepares reports.
- Prepares correspondence, informational material, and documents.
- May maintain permit files and issue permits.
- May coordinate the preparation, submission, and administration of grants.
- Prepares agenda and processes materials for committees, boards, and/or commissions.
- Maintains personnel files.
- Maintains office supplies and inventory.
- May have responsibility for official Board or Commission records.
- May be responsible for proper notification and publication of board or commission hearing notices and actions.
- Operates computers, maintaining and updating files and databases.
- Generates computer reports.
- Performs work processing.
- Operates office equipment.
- May have work coordination and lead worker responsibilities for other staff.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of audio-visual equipment; use of office equipment including computers, telephones, calculators, copiers, and FAX.

ADMINISTRATIVE ASSISTANT I – 3

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; contact with staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge of:

- County policies, rules, and regulations.
- Laws, rules, and regulations affecting assigned program functions and services.
- Public and community relations.
- Office management and procedures.
- Establishment and maintenance of filing and information retrieval systems.
- Purchasing methods and procedures.
- Account and Statistical recordkeeping
- Personal computers and software applications related to administrative support work.
- Correct English usage, spelling, grammar, and punctuation.
- Principles of work coordination and lead supervision.

Ability to:

- Perform a wide variety of complex administrative support work for an assigned Department, major unit in a County Agency, or board or commission.
- Interpret, explain, and apply a variety of County and Department policies, rules, and regulations.
- Work with considerable initiative and independence while exercising good judgment in recognizing scope of authority.
- Exercise significant responsibility in the development, maintenance, and control of the Department or unit budget.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Prepare promotional and informational materials.
- Use a personal computer and appropriate software for word-processing, recordkeeping, and administrative functions.
- Effectively represent the County and the Department or unit in answering questions, responding to inquiries, providing assistance, and dealing with concerns from the public, community organizations, other County staff, and other agencies.
- Establish and maintain cooperative working relationships.

ADMINISTRATIVE ASSISTANT I – 4

Training and Experience: Any combination of training and experience which would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

At least two (2) years of responsible experience performing a variety of administrative and office support work at a level equivalent to Secretary with Plumas County, including substantial experience in a public contact position.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Drivers License by the time of appointment. The valid California License must be maintained throughout employment.

ADMINISTRATIVE ASSISTANT II

DEFINITION

Under direction, to serve as primary administrative assistant for an assigned County Department Head, large work unit administrator, or County board or commission; to perform a variety of administrative, staff, and office management duties for an assigned Department, work unit, board, or commission; to perform difficult, complex, and specialized office support, information gathering, information preparation, and public relations assignments; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the advanced specialized working level in the Administrative Assistant class series. Positions provide a variety of administrative, staff, and office management support for an assigned County Department, large work unit, or County Board or Commission. Incumbents report directly to the Department Head or major unit administrator with broad program responsibilities. Successful performance of responsibilities requires detailed and specialized knowledge and understanding of the operations and policies of the Department or unit of assignment.

REPORTS TO

A County Department Head or major unit administrator.

CLASSIFICATIONS DIRECTLY SUPERVISED

May provide work coordination and direction for other office support staff.

ADMINISTRATIVE ASSISTANT II – 2

EXAMPLES OF DUTIES

- Serves as primary administrative and staff support person for a County Department Head, major unit administrator, or County Board or Commission
- Performs a wide variety of specialized office management, administrative support, and fiscal support assignments.
- Perform public information and relations assignments, receiving office visitors and telephone calls, providing comprehensive information about policies, programs, functions and procedures.
- May assist the public with application and permit procedures, including preliminary reviews of materials and plans submitted to support applications.
- Assists with the development and administration of the Department and/or unit budget.
- Maintains and tracks a variety of fiscal and budget control journals, documents, and reports, prepares and submits activity reports and reports required by other government agencies.
- Maintains and submits payroll documents and records; establishes, and updates information retrieval systems.
- Prepares purchasing documents and facilitates purchasing procedures for the Department or unit.
- Gathers, organizes, and summarizes a variety of data and information.
- Performs special projects and prepares reports.
- Prepares correspondence, informational material, and documents.
- May maintain permit files and issue permits.
- May coordinate the preparation, submission, and administration of grants.
- Prepares agenda and processes materials for committees, boards, and/or commissions.
- Maintains personnel files.
- Maintains office supplies and inventory.
- May have responsibility for official Board or Commission records.
- May be responsible for proper notification and publication of board or commission hearing notices and actions.
- Operates computers, maintaining and updating files and databases.
- Generates computer reports.
- Performs word processing.
- Operates office equipment.
- May have work coordination and lead worker responsibilities for other staff.

ADMINISTRATIVE ASSISTANT II – 3

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of audio-visual equipment; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; contact with staff and the public.

DESIRABLE QUALIFICATIONS

KOWLEDGE OF:

- County of policies, rules, and regulations.
- Laws, rules and regulations affecting assigned program functions and services.
- Budget development and control.
- Public and community relations.
- Office management and procedures.
- Establishment and maintenance of filing and information retrieval systems.
- Purchasing methods and procedures.
- Account and Statistical recordkeeping
- Personal computers and software applications related to administrative support work.
- Correct English usage, spelling, grammar, and punctuation.
- Principles of work coordination and lead supervision.

ABILITY TO:

- Perform a wide variety of complex administrative support work for an assigned Department, major unit in a County Agency, or board or commission.
- Interpret, explain, and apply a variety of County and Department policies, rules, and regulations.
- Work with considerable initiative and independence while exercising good judgment in recognizing scope of authority.
- Exercise significant responsibility in the development, maintenance, and control of the Department or unit budget.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.

ADMINISTRATIVE ASSISTANT II – 4

ABILITY TO CONTINUE:

- Prepare promotional and informational materials.
- Use a personal computer and appropriate software for word-processing, recordkeeping, and administrative functions.
- Effectively represent the County and the Department or unit in answering questions, responding to inquiries, providing assistance, and dealing with concerns from the public, community organizations, other County staff, and other agencies.
- Establish and maintain cooperative working relationships.

TRAINING AND EXPERIENCE: Any combination of training and experience which would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

At least (1) year of responsible experience performing a variety of administrative and office support work at a level equivalent to Administrative Assistant I with Plumas County.

SPECIAL REQUIREMENTS: Must possess a valid driver's license at time of application and a valid California Drivers License by the time of appointment. The valid California License must be maintained throughout employment.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

- Is there a legitimate business, statutory or financial justification to fill the position?

The workload the Building Department has been experiencing over the last 5 years has continued to increase. The wildfires the last 3 years have only made it more difficult to keep up with departmental duties while also providing service to the public

- Why is it critical that this position be filled at this time?

We are approaching what is typically our slow season and now is the opportune time to take on new personnel and get them trained in time for the next building season to start.

- How long has the position been vacant?

These are new positions, approved and funded in the FY2022/2023 budget

- Can the department use other wages until the next budget cycle?

These are new positions, approved and funded in the FY2022/2023 budget

- What are staffing levels at other counties for similar departments and/or positions?

Lassen County: 1 admin, 1 Permit Technician (filled) 1 Permit Technician (open)
1 Building Inspector (filled), 1 Building Inspector (open), 1 Senior Building Inspector (open) 1 plans examiners (filled), Building Official (filled)

Mono County: 4 Permit Technicians (filled), 4 Building Inspectors (filled) Building Official/ Plans Examiner (filled)

Mariposa County: 1 Admin (filled), 3 Permit Techs (filled), 2 Building Inspectors/Plans Examiners (filled) , Building Department Director (filled)

- What core function will be impacted without filling the position.

Our core function is customer service. Current staff cannot continue to work at these levels without it effecting our customer service. Our current staffing to workload has already created a back log that has only been more manageable by closing to the public on Fridays but being closed on Fridays was not intended to be a long-term solution, it also has no effect of inspection workload.

- What negative fiscal impact will the County suffer if the position is not filled.

Workload will continue push staff to their limits, they all have been working additional hours that is paid in comp or over time.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding?

The Building Department is general funded

- What impact will this reduction plan have to other County departments?

N/A

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

Not in FY2022/2023

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

No

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

Building Department revenues and general fund contributions have continued to increase year over year since 2017. Even with COVID, materials shortages, inflation and the wildfires department revenues continue to rise. I do not foresee any negative impact to the general fund for these FY 2022/2023 funded and allocated positions based on Building Department revenues over the last 5 years.

- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

No



**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Administrator Assistant II

MEETING DATE: November 29, 2022

SUBJECT: Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Department Fiscal Officer; vacancy due to promotion.

Recommendation

The Director of Public Health respectfully recommends that the Board of Supervisors authorize the Public Health Department to fill the vacancy of one (1) FTE Department Fiscal Officer.

Background and Discussion

Effective November 7, 2022, the Department Fiscal Officer of Public Health has been promoted to a different position within the department.

Fiscal Impact:

This position is able to be funded as allocated in the FY22/23 Public Health budget that was adopted in September 2022.

The appropriate Critical Staffing Questionnaire and Departmental Organizational Chart are attached.

Action:

Approve and authorize the Department of Public Health to fill the vacancy of one (1) FTE Department Fiscal Officer.

Attachments:

1. Critical Staffing Questionnaire and Departmental Organization Chart

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Department Fiscal Officer – Public Health Agency

- Is there a legitimate business, statutory or financial justification to fill the position?

The Department Fiscal Officer is part of administrative services, which supports the operations unit of the Department. The Department Fiscal Officer handles payroll, finances for several department programs, and the interoffice hr needs of the Department.

- Why is it critical that this position be filled at this time?

The Department Fiscal Officer provides consistent financial and administrative support for the Department, and a prolonged vacancy can negatively impact the performance of the Department.

- How long has the position been vacant?

Effective 11/7/2022.

- Can the department use other wages until the next budget cycle?

The department's wage and benefits portion of the 22/23 budget includes funds for this position.

- What are staffing levels at other counties for similar departments and/or positions?

No specific research has been performed for this position. Generally speaking, however, past research tasks have identified Plumas County as being consistent with neighboring Counties.

- What core function will be impacted without filling the position prior to July 1? **N/A**

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1? **None**

- A non-general fund department head need to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding. What impact will this reduction plan have to other County departments? **N/A**

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions? **No**

- Does the budget reduction plan anticipate the elimination of any of the requested positions? **No**

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support? **No change in General Fund support since this is already a budgeted position**

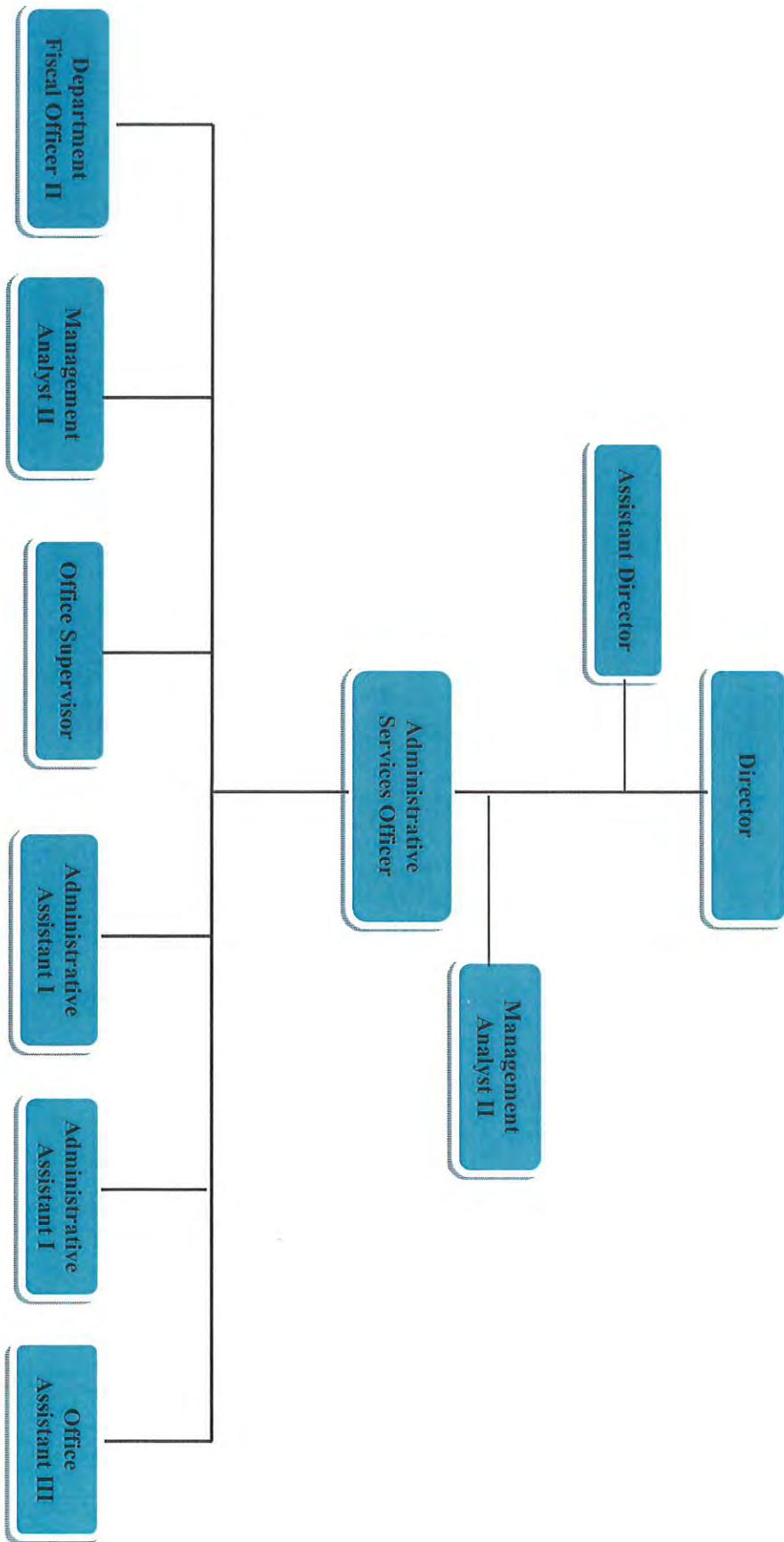
- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

FY18/19 = \$582,102

FY19/20 = \$1410,133

FY20/21 = \$1421,255

PLUMAS COUNTY PUBLIC HEALTH AGENCY
ADMINISTRATION & FISCAL SERVICES DIVISION
1





**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors
FROM: Audrey Rice, Administrator Assistant II
MEETING DATE: November 29, 2022
SUBJECT: Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Health Education Specialist.

Recommendation

The Director of Public Health respectfully recommends that the Board of Supervisors authorize the Department to fill the vacancy of one (1) FTE Health Education Specialist.

Background and Discussion

Effective October 31, 2022, one (1) Health Education Specialist was rejected during the probation period. The department is requesting to fill this vacancy.

Fiscal Impact:

This position is able to be funded as allocated in the FY22/23 Public Health budget that was adopted on September 20, 2022.

The appropriate Critical Staffing Questionnaire and Departmental Organizational Chart are attached.

Action:

Approve and authorize the Director of Public Health to fill the vacancy of one (1) FTE Health Education Specialist.

Attachments:

1. Critical Staffing Questionnaire and Departmental Organizational Chart

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

**Community Outreach Coordinator/Health Education Specialist/
Health Education Coordinator I – Public Health Agency**

- Is there a legitimate business, statutory or financial justification to fill the position?

The Health Education Series employees are responsible for the organization, coordination, implementation, and conduct of a variety of Public Health education programs and related health services.

- Why is it critical that this position be filled at this time?

Not filling this position will cost PCPHA funds that cannot be drawn down from grants, and will as not being able to bill for positions unless funds have been spent. It can be argued that these are not lost funds because we won't have to expend the funds if the position is vacation. However, the County loses the value of the services being provided to families and children.

- How long has the position been vacant?

Effective 10/31/22

- Can the department use other wages until the next budget cycle?

The department's wage and benefits portion of the 22/23 budget includes funds for this position.

- What are staffing levels at other counties for similar departments and/or positions?

No specific research has been performed for this position. However, past research tasks have identified Plumas County as being consistent with neighboring Counties.

- What core function will be impacted without filling the position prior to July 1? **N/A**

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1? **None**

- A non-general fund department head need to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding. What impact will this reduction plan have to other County departments? **N/A**

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions? **No**

- Does the budget reduction plan anticipate the elimination of any of the requested positions? **No**

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support? **No change in General Fund support since this is already a budgeted position**

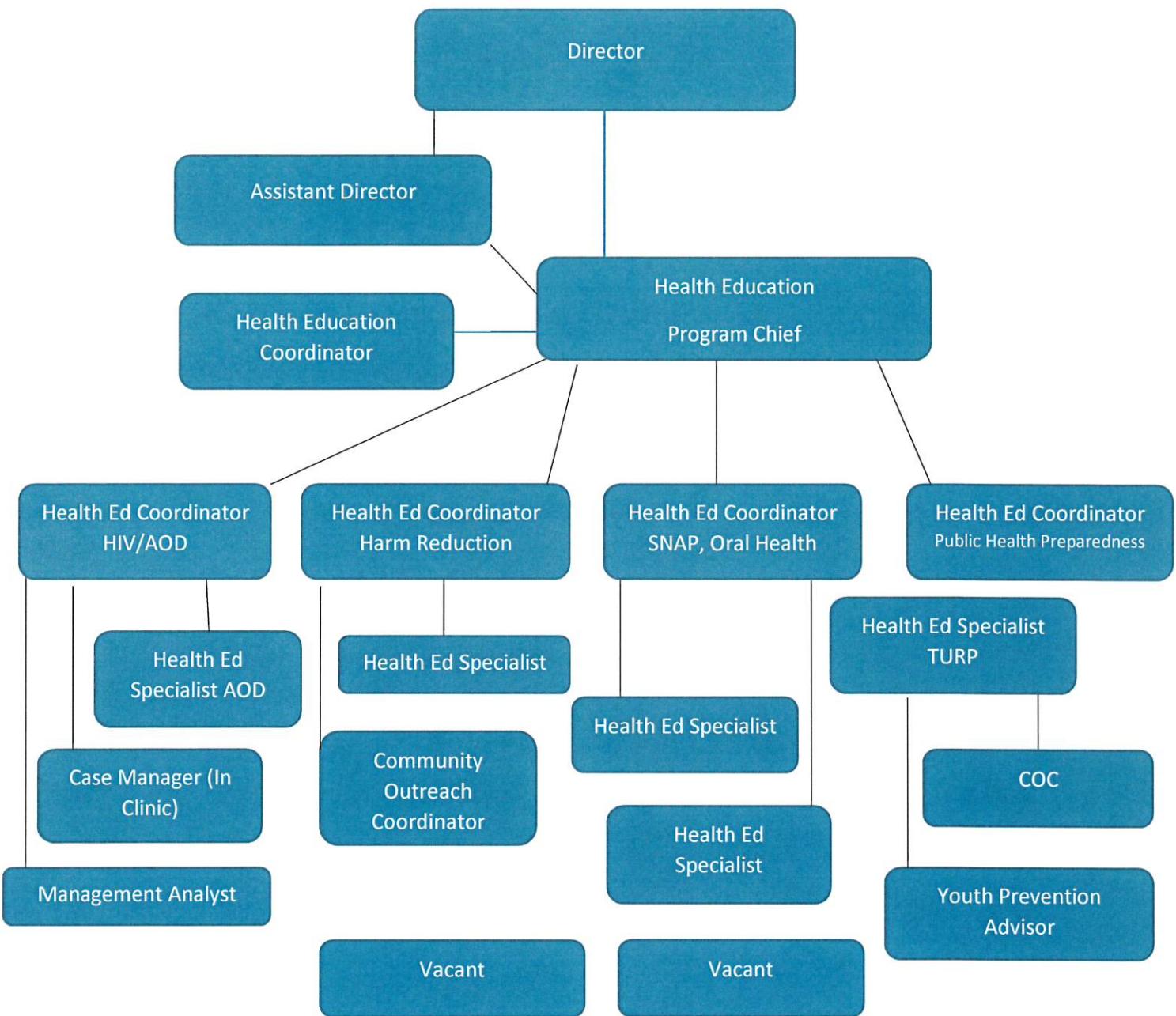
- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

FY18/19 = \$582,102

FY19/20 = \$1410,133

FY20/21 = \$1421,255

HEALTH EDUCATION ORG CHART





**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Administrator Assistant II

MEETING DATE: November 29, 2022

SUBJECT: Authorize the Director of Public Health to recruit and fill, funded and allocated 1.0 FTE Community Outreach Coordinator; vacancy due to resignation.

Recommendation

The Director of Public Health respectfully recommends that the Board of Supervisors authorize the Department to fill the vacancy of one (1) FTE Community Outreach Coordinator.

Background and Discussion

Effective November 3, 2022, one (1) Community Outreach Coordinator has resigned from the Public Health Department. The Department is requesting to fill this vacancy.

Fiscal Impact:

This position is able to be funded as allocated in the FY22/23 Public Health budget that was adopted on September 20, 2022.

The appropriate Critical Staffing Questionnaire and Departmental Organizational Chart are attached.

Action:

Approve and authorize the Department of Public Health to fill the vacancy of one (1) FTE Community Outreach Coordinator.

Attachments:

1. Critical Staffing Questionnaire and Departmental Organizational Chart

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

**Community Outreach Coordinator/Health Education Specialist/
Health Education Coordinator I – Public Health Agency**

- Is there a legitimate business, statutory or financial justification to fill the position?

The Health Education Series employees are responsible for the organization, coordination, implementation, and conduct of a variety of Public Health education programs and related health services.

- Why is it critical that this position be filled at this time?

Not filling this position will cost PCPHA funds that cannot be drawn down from grants, and will as not being able to bill for positions unless funds have been spent. It can be argued that these are not lost funds because we won't have to expend the funds if the position is vacation. However, the County loses the value of the services being provided to families and children.

- How long has the position been vacant?

Effective 10/31/22

- Can the department use other wages until the next budget cycle?

The department's wage and benefits portion of the 22/23 budget includes funds for this position.

- What are staffing levels at other counties for similar departments and/or positions?

No specific research has been performed for this position. However, past research tasks have identified Plumas County as being consistent with neighboring Counties.

- What core function will be impacted without filling the position prior to July 1? **N/A**

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1? **None**

- A non-general fund department head need to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding. What impact will this reduction plan have to other County departments? **N/A**

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions? **No**

- Does the budget reduction plan anticipate the elimination of any of the requested positions? **No**

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support? **No change in General Fund support since this is already a budgeted position**

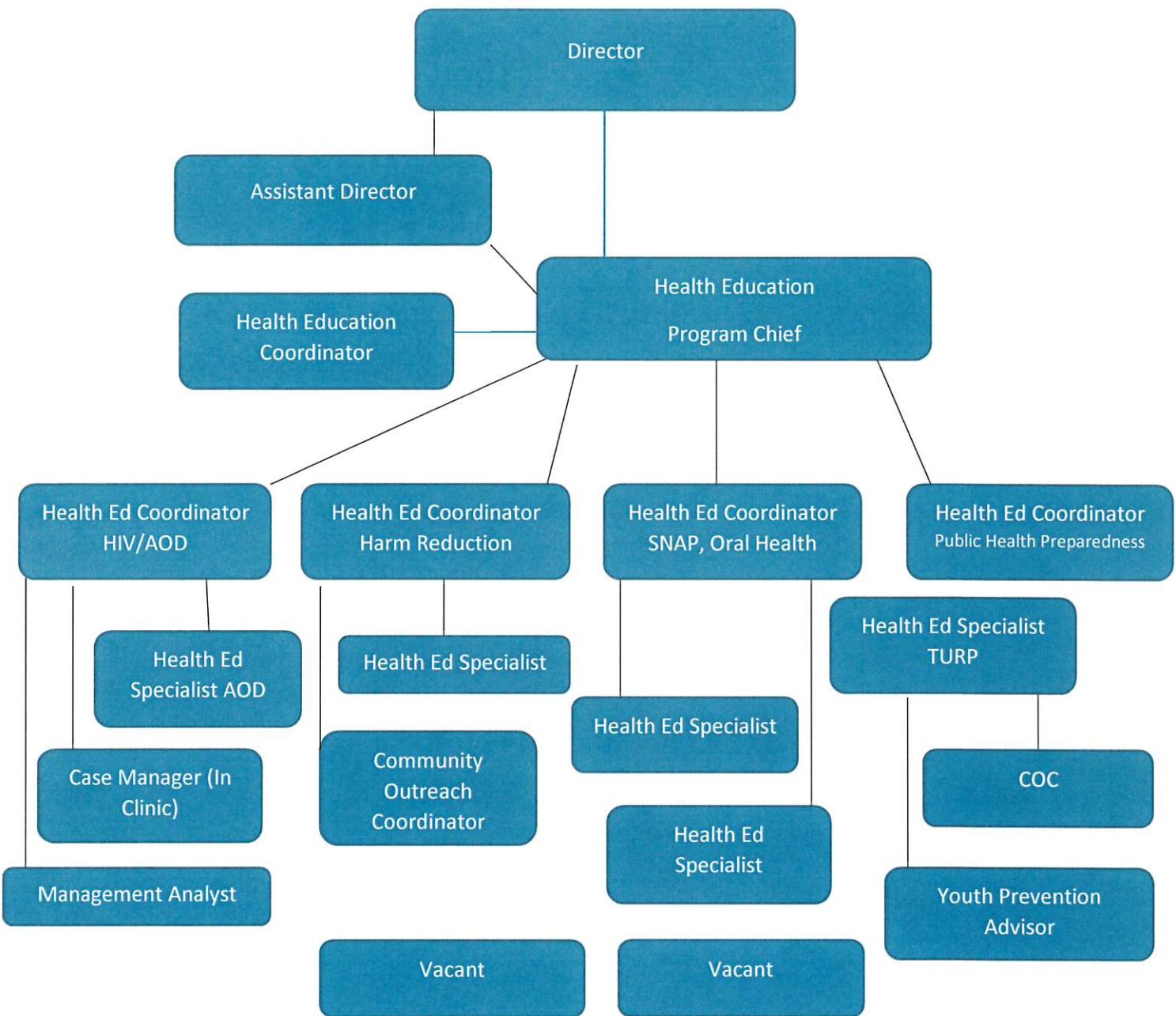
- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

FY18/19 = \$582,102

FY19/20 = \$1410,133

FY20/21 = \$1421,255

HEALTH EDUCATION ORG CHART





**PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: JD Moore, Director of Facility Services

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize use of Chester Airport (Rogers Field) for a New Year's Eve fireworks display, provided by the Lake Almanor Area Chamber of Commerce.

Recommendation

Approve and authorize use of Chester Airport (Rogers Field) for a New Year's Eve fireworks display, provided by the Lake Almanor Area Chamber of Commerce.

Background and Discussion

The Lake Almanor Area Chamber of Commerce has respectfully requested use of the Chester Airport for a New Year's Eve fireworks display on the night of December 31, 2022.

- Fireworks & Stage FX America, LLC will perform the pyrotechnics show, as has been done the last two years.
- Plumas County will be named as an additional insured on Fireworks & Stage FX America, LLC's insurance.
- Chester Fire Department has been notified of the proposed fireworks display.
- Attendees will not be allowed access to the Airport facilities unless they own a hangar on the Airport property.
- Attendees will be restricted to use of the parking lot and apron north of the runway for viewing the display.
- An Airport employee and/or Facility Services employee will be present at the Airport to monitor activities.
- Kurt Montandon, Chester Airport manager, noted that this has been a successful event the last two years, and there have been no issues with the fireworks display at the Airport.

Action:

Approve and authorize use of Chester Airport (Rogers Field) for a New Year's Eve fireworks display, provided by the Lake Almanor Area Chamber of Commerce.

Attachments:

None



**PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: JD Moore, Director of Facility Services

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize the Director of Facility Services & Airports to waive the Chester Park rental fee for the Lake Almanor Area Chamber of Commerce community ice skating rink (November 2022 - March 2023).

Recommendation

Approve and Authorize the Director of Facility Services & Airports to waive the rental fee for the Lake Almanor Area Chamber of Commerce community ice skating rink, to be placed at Chester Park.

Background and Discussion

Jennie Matthews and Chelssa Outland, on behalf of the Lake Almanor Area Chamber of Commerce, have respectfully requested to waive the rental fee for the months of November 2022 - March 2023 for the Community ice skating rink to be placed at Chester Park. The addition of an ice skating rink will provide a recreational activity for families during a time that the park is typically closed.

After reviewing the request, Facility Services has no issue with deviating from the fee schedule.

Action:

Approve and authorize the Director of Facility Services & Airports to waive the Chester Park rental fee for the Lake Almanor Area Chamber of Commerce community ice skating rink (November 2022 - March 2023).

Attachments:

1. Fee Waiver Request-Lake Almanor Area Chamber of Commerce



LAKE ALMANOR AREA CHAMBER OF COMMERCE
REACH OUT • CONNECT • TAKE PART

PO BOX 1198
278 Main Street
Chester, CA 96020

October 27, 2022

To Plumas County Board of Supervisors,

The Lake Almanor Area Chamber of Commerce is kindly requesting a fee waiver for Chester Park for the months of November 2022 - March 2023. After discussion and approval from county counsel, the planning department and facilities, the Chamber will be providing the community with an ice skating rink this season at Chester Park (end of November 2022-March 2023). The addition of the ice skating rink will be a huge asset to the local community, by providing a recreation activity to families during a time that the park is typically closed to the community.

Thank you for your consideration,

Jennie Mathews
Co-Chair

Chelssa Outland
Co-Chair

P.O. Box 1198 • Chester, CA 96020

Phone 530-258-2426

www.lakealmanorarea.com • info@lakealmanorarea.com



**PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: JD Moore, Director of Facility Services

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize the Chair to ratify and sign an Agreement between Plumas County Facility Services and the Lake Almanor Area Chamber of Commerce, to lease Chester Park site for the Ice Skating Rink operation, effective November 1, 2022; approved as to form by County Counsel.

Recommendation

Approve and authorize Board Chair to ratify and sign land lease agreement between Plumas County and the Lake Almanor Area Chamber of Commerce.

Background and Discussion

The Lake Almanor Area Chamber of Commerce intends to lease Chester Park from November 1, 2022 through March 31, 2023 in order to set up a synthetic ice skating rink for the Community to enjoy. The ice skating rink will provide a much needed recreational activity during the winter months when the Park is normally closed.

The Lake Almanor Area Chamber of Commerce, and The Almanor Foundation will be operating the ice skating rink which will be open on Fridays from 4-8pm, and Saturdays-Sundays from 12-4pm beginning December 2, 2022. Guests can skate in 45 minute sessions for \$5.00 per person, which includes skate rentals.

This will be Chester Town Plaza's first annual ice skating rink, as we continue to work on the proposed Public/Private partnership concept that was presented to the Board by Susan Bryner during the August 16, 2022 Board of Supervisors meeting.

Action:

Approve and authorize Board Chair to ratify and sign land lease agreement between Plumas County and the Lake Almanor Area Chamber of Commerce.

Attachments:

1. LACC land lease agreement

Land/Ground Lease Agreement

This Land/Ground Lease Agreement (the "Agreement") is entered into as of the 29th day of November, 2022, (the "Effective Date") by and between County of Plumas, a legal subdivision of the State of California, ("Landlord") and Lake Almanor Chamber of Commerce, ("Tenant"). Each landlord and Tenant may be referred to in this Agreement individually as a "Party" and collectively as the "Parties."

For good and valuable consideration stated herein, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Agreement to Lease. Landlord agrees to lease to Tenant and Tenant agrees to lease from Landlord according to the terms and conditions set forth herein, the following real estate (the "Site"):

2. Purpose. The Site may be used and occupied only for the following purpose (the "Permitted Use"): Ice rink. Nothing herein shall give the Tenant the right to use the Site for any other purpose without the prior written consent of the Landlord.

3. Term. This Agreement will be for a term beginning on November 1, 2022 and ending on March 31, 2023 (the "Term"). The Parties hereto may elect to extend this Agreement upon such terms and conditions as may be agreed upon in writing and signed by the Parties at the time of any such extension.

4. Rent. Tenant will pay Landlord rent in advance in the amount of \$1 per month.

5. Taxes. Tenant shall pay all taxes or assessments which are levied or charged on the Site during the Term.

6. Utilities. Tenant shall pay the cost of all utility services during the Term, including but not limited to water, gas and electricity used on the Site.

7. Delivery Possession. Landlord will deliver exclusive and lawful possession of the Site to Tenant on the start date of the Term.

8. Condition Precedent. Prior to the start date of the Term, Landlord shall satisfy the following conditions:

- I. Represent and warrant that it owns good and defeasible title in and to the Site and has the right and authority to make this Lease.

9. Holdover Tenancy. Unless this Agreement has been extended by mutual written agreement of the Parties, there will be no holding over past the Term under the terms of this Agreement under any circumstances. If Tenant does retain possession past the Term, Tenant shall pay 100% of the then applicable rent computed on a monthly basis for each month or portion thereof during such holdover.

10. Condition of Site. Tenant has examined the Site in its current condition. Site is "AS IS" and "WITH ALL FAULTS," except as expressly set forth herein, Landlord makes no representation or warrants, express or implied, or arising by operation of law, including but not limited to any warrant of fitness for a particular purpose, merchantability, habitability, suitability, or condition. Tenant acknowledges that Tenant has not relied on any representations or warrants by Landlord in entering into this agreement.

11. Use of the Site. Tenant agrees to use the Site only for the Permitted Use and will not commit waste upon the Site. Tenant will, at its sole expense, maintain the Site in good repair and make all necessary repairs thereto. Tenant will not use the Site for any unlawful purpose or in any manner that will materially harm Landlord's interest in the Site.

12. Improvements and Alterations. Tenant may make improvements, alterations, additions, or other changes to the Site without the written approval of the Landlord. Tenant agrees that any construction will be performed in a good and workmanlike manner and will comply with all applicable laws. All permanent improvements, alterations, additions, or other changes to the Site shall become the property of Landlord upon the termination of this Agreement.

13. No Mechanics Lien. Tenant will not permit any mechanics or other liens to be filed against Landlord's interest to the Site as a result of any work performed for or obligations incurred by Tenant. Tenant will indemnify Landlord for any liability, cost, or expense, including attorney's fees, in the event any such lien is filed.

14. Permits and Approvals. Tenant will be responsible for obtaining all licenses, permits, and approvals required by any federal, state or local authority in connection with its use of the Site. Landlord will cooperate with Tenant and provide the necessary documents to obtain such licenses, permits, and approvals.

15. Compliance with Laws. Tenant covenants and agrees to comply with all federal, state and local laws, regulations and ordinance affecting the Site and use of the Site, including applicable environmental laws. In addition, Tenant will comply with all requirements necessary to keep in force fire and liability insurance covering the Site.

16. Hazardous Substances. Tenant will not keep or store on the Site any item of a dangerous, flammable, or explosive character that might unreasonably increase the danger of fire or explosion on the Site or that might be considered hazardous or extra hazardous by any reasonable insurance company.

17. Insurance. At all times during the Term, Tenant will maintain insurance for the Site covering:

I. Property Insurance. Property insurance covering all of the Tenant's improvements, equipment, and other personal property located on the Site.

II. Liability Insurance. Commercial general liability coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000), for any Tenant sponsored events on the Site. All insurance policies shall name Landlord as an additional insured

or interested party. Tenant will provide Landlord certificates evidencing the required insurance policies prior to the start date of the Term.

18. Waiver of Subrogation. Landlord and Tenant each waive any and all claims or rights to recovery against the other Party for any loss or damage to the extent such loss or damage is covered by insurance or would be covered by insurance as required under this Agreement. Landlord and Tenant will cause each insurance policy carried by Landlord or Tenant relating to the Site to include or allow a full waiver of any subrogation claims.

19. Indemnification. To the extent permitted by law, Tenant agrees to indemnify, defend, and hold harmless Landlord from any and all claims, actions, liabilities, suits, demands, damages, losses, or expenses, including attorneys' fees, arising out of or relating to (i) Tenant's use and occupancy of the Site, (ii) any work done by or on behalf of Tenant on the Site, (iii) Tenant's negligence or willful misconduct, and/or (iv) Tenant's breach or default of any of the terms of this Agreement, provided however, Tenant's obligations under this section shall not extend to any claims actions, liabilities, suites, demands, damages, losses, or expenses arising from the sole negligence or willful misconduct of Landlord.

20. Access to Site. Landlord or its agents may have access to the Site at reasonable times to inspect the Site, to make any necessary repairs, to show the Site to prospective lenders or buyers, and as otherwise needed to perform its obligations under this Agreement.

21. Default. The following shall each constitute an "Event of Default" by Tenant:

- A. Tenant fails to make any required payment due under this Agreement.
- B. Tenant fails to perform any obligation or condition or to comply with any term or provision of this Agreement.
- C. Tenant files a petition for bankruptcy, reorganization or similar relief, or makes an assignment for the benefit of creditors.

22. Termination by Landlord. Upon the occurrence of an Event of Default by Tenant which continues for a period of thirty (30) days after receiving written notice of the default from Landlord, Landlord has the right to terminate this Agreement and take possession of the Site. Landlord's rights hereunder shall be in addition to any other right or remedy now or hereafter existing at law or equity.

23. Termination by Tenant. In the event of a breach by Landlord of any of its obligations, covenants, or agreements under this Agreement which continues for a period of thirty (30) days after receiving written notice of the breach from Tenant, Tenant has the right to terminate this Agreement, upon written notice to Landlord, without penalty. Landlord shall return to Tenant any prepaid or prorated rent if Tenant terminated this Agreement pursuant to this section.

24. Surrender of the Site. Tenant shall return the Site to Landlord upon termination of this Agreement in good condition and repair, ordinary wear and tear excepted. Within 7 days following the termination of this Agreement, Tenant will remove all equipment, materials, fixtures and other personal property belonging to the Tenant from the Site. Any property left on the Site after 14 days following the termination of this Agreement will be deemed to have been abandoned by Tenant and may be retained by Landlord.

25. Subordination. This Agreement and Tenant's right hereunder shall be subject and subordinate in all respects to any mortgage, deed of trust, or other lien now or hereinafter incurred by Landlord.

26. No Partnership. Nothing contained in this Agreement shall be deemed or construed to create a partnership, joint venture or any other fiduciary relationship between the Parties other than that of Landlord and Tenant. Neither Party is authorized to act as an agent or on behalf of the other Party.

27. Condemnation. In the event that all or a material portion of the Site necessary for Tenant's Permitted Use of the Site is taken for any public or quasi-public use under any government law, ordinance or regulation or by the right of eminent domain, this Agreement shall terminate on the date of such taking and all rent under this Agreement shall be prorated and paid to such date. In the event such taking is less than a material portion of the Site, this Agreement shall remain in full force and effect; provided however, the rent due under this Agreement shall be reduced to such extent as may be fair and reasonable under the circumstances. Landlord and Tenant shall each be entitled to receive and retain such separate awards and portions of lump sum awards as may be allocated to their respective interests in any condemnation proceedings.

28. Limitation of Liability. Landlord is not responsible or liable for any loss, claim, damage or expense as a result of any accident, injury or damage to any person or property occurring anywhere on the Premises, unless resulting from the negligence or willful misconduct of Landlord.

29. Assignment and Subletting. Tenant will not assign this Agreement as to all or any portion of the Site or make or permit any total or partial sublease or other transfer of all or any portion of the Site without Landlord's consent.

30. Quiet Enjoyment. If Tenant pays the rent and performs all other obligations under this Agreement, Tenant may peaceably and quietly hold and enjoy the Site during the Term.

31. Force Majeure. In the event that Landlord or Tenant shall be delayed or hindered in or prevented from the performance of any act other than Tenant's obligation to make payments of rent, additional rent, and other charges required hereunder, by reason of strikes, lockouts, unavailability of materials, failure of power, restrictive governmental laws or regulations, riots, insurrections, the act, failure to act, or default of the other Party, war or other reason beyond its control, then performance of such act shall be excused for the period of the delay and the period for the performance of such act shall be extended for a period equivalent to the period of such delay.

32. Notices. All notices given under this Agreement must be in writing. A notice is effective upon receipt and shall be delivered in person, sent by overnight courier service or sent via certified or registered mail, addressed to the Landlord or Tenant at the address stated above, or to another address that either Party may designate upon reasonable notice to the other Party.

33. No Waiver. No Party shall be deemed to have waiver of any provision of this Agreement or the exercise of any rights held under this Agreement unless such waiver is made expressly in writing.

34. Severability. If any provision of the Agreement is held to be invalid, illegal, or unenforceable in whole or in part, the remaining provisions shall not be affected and shall continue to be valid, legal, and enforceable as though the invalid and unenforceable parts had not been included in this Agreement.

35. Successors and Assignees. This Agreement will inure to the benefit of and be binding upon the Parties and their respective permitted successor and assigns.

36. Governing Law. The terms of this Agreement shall be governed by the laws of the State of California, without regard to its conflicts of laws rules. Venue shall be in the federal and state courts for the County of Plumas.

37. Amendments. This Agreement may not be modified except in writing signed and acknowledged by both Parties.

38. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together, shall constitute one and the same document.

38. Headings. The section headings herein are for reference purposes only and shall not otherwise affect the meaning, construction, or interpretation of any provision in this Agreement.

39. Entire Agreement. This Agreement constitutes the entire understanding between the Parties and supersedes and cancels all prior agreements of the Parties, whether oral or written, with respect to the Site.

IN WITNESS WHEREOF, the Parties hereto, individually or by their duly authorized representatives have executed this Agreement as of the Effective Date.

County of Plumas

Lake Almanor Chamber of Commerce

LANDLORD

TENANT

Kevin Goss, Chair
Board of Supervisors

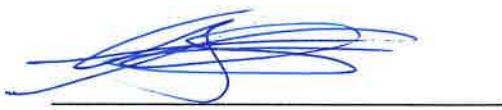
Chelssa Outland, Co-Chair

ATTEST

Heidi White, Clerk of the Board

Jennie Mathews, Co-Chair

Approved as to form:



Gretchen Stuhr
Plumas County Counsel



**PLUMAS COUNTY
PLANNING DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Heidi Wightman, Department Fiscal Officer II

MEETING DATE: November 29, 2022

SUBJECT: Approve and authorize Planning Department to refund applicant (David and Dana Hughes) the application fee (\$1,255.00) for a Lot Line Adjustment

Recommendation

Approve and authorize Planning Department to refund David and Dana Hughes the application fee of \$1,255.00 for a Lot Line Adjustment

Background and Discussion

On September 28, 2022, David and Dana Hughes submitted an application for a Lot Line Adjustment for property located at 213 & 225 Flint Way, Lake Almanor (APNs 103-160-008 and 103-160-009).

While staff was in the process of setting up the file, it was discovered that an Owner Initiated Merger, rather than a Lot Line Adjustment, was the intent of the application.

The applicants were notified, and subsequently a new application and fee was submitted for an Owner Initiated Merger.

The \$1,255.00 application fee for a Lot Line Adjustment is therefore required to be refunded. Note – the Lot Line Adjustment fee paid applied to multiple departments:

- Planning - \$303
- Environmental Health - \$121
- Engineering - \$831

Action:

Approve the refund of the application fee for a Lot Line Adjustment

Attachments:

None



**PLUMAS COUNTY
COUNTY COUNSEL
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Gretchen Stuhr, Director of County Counsel

MEETING DATE: November 29, 2022

SUBJECT: Approve and Authorize Chair to ratify and sign agreement between Plumas County Counsel and Municipal Resource Group, LLC (MRG, LLC) for employment investigations, effective November 21, 2022, not to exceed \$8,000.00; approved as to form by County Counsel

Recommendation

The County Counsel's office wishes to enter into an agreement with Municipal Resource Group, LLC (MRG, LLC) for employment investigations, not to exceed \$8,000.00.

Background and Discussion

The County Counsel's office manages employment investigations and wishes to hire an outside agency to conduct the investigations.

Action:

It is recommended that the Board of Supervisors approve and ratify the attached agreement.

Attachments:

1. MRG, LLC

Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its County Counsel (hereinafter referred to as "County"), and Municipal Resource Group, LLC, a California corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Eight Thousand and 00/100 Dollars (\$8,000.00).
3. Term. The term of this Agreement commences November 21, 2022 and shall remain in effect through November 20, 2023, unless terminated earlier pursuant to this Agreement. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 21, 2022 to the date of approval of this Agreement by the Board of Supervisors.
4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

_____ COUNTY INITIALS

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_____ CONTRACTOR INITIALS

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively “County Parties”), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics’ liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney’s fees and court costs (hereinafter collectively referred to as “Claims”), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties. The obligations of this indemnity shall be for the full amount of all damage to County, including defense costs, and shall not be limited by any insurance limits.
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
 - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
 - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
 - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
 - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the “County”) as additional insureds. The Additional Insured

_____ COUNTY INITIALS

CONTRACTOR INITIALS _____

endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
- iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
- iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
- v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
- vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of

COUNTY INITIALS

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CONTRACTOR INITIALS

this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
13. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
14. Choice of Law. The laws of the State of California shall govern this agreement.
15. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.
16. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
17. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
18. Headings. The headings and captions contained in this Agreement are for convenience only, and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
19. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
20. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by

the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

21. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

County Counsel's Office
520 Main Street, Room 302
Quincy, CA 95971
Attention: Gretchen Stuhr, County Counsel

Contractor:

Mary Egan
Managing Partner
Municipal Resource Group, LLC
P.O. Box 561
Wilton, CA 95693

22. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

23. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.

24. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.

25. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.

26. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.

a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

27. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

CONTRACTOR:

Municipal Resource Group, LLC

By: _____
Name: Mary Egan
Title: Member/Manager/Managing Partner
Date signed: _____

COUNTY:

County of Plumas, a political subdivision of
the State of California

By: _____
Name: Kevin Goss
Title: Chair, Board of Supervisors
Date signed: _____

ATTEST:

By: _____
Name: Heidi White
Title: Clerk of the Board
Date signed: _____

Approved as to form:



Sara James
Deputy Plumas County Counsel

_____ COUNTY INITIALS

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CONTRACTOR INITIALS _____

EXHIBIT A

Scope of Work

Upon request of County, Contractor shall perform investigative services regarding allegations of misconduct of a Plumas County employee.

Contractor shall deliver a written report of the investigation and resulting findings and recommendations to the Plumas County Counsel's Office.

EXHIBIT B

Fee Schedule

The County agrees to pay Contractor at the rate of \$295.00 per hour for work done in this matter. It is estimated that this matter will be conducted remotely through video conferences and telephone interviews and take approximately 20-25 hours. When appropriate, Contractor uses a research assistant at \$95.00 per hour to handle work commensurate with experience and expertise. Time charged will include, for example, time spent interviewing witnesses, writing the report of findings, and performing necessary research. The time charged will also include the time Contractor spends on telephone calls relating to County's matter, including calls with witnesses, potential witnesses, or counsel representing any of the parties.

The invoice for this matter will include all costs and expenses incurred, in addition to the hourly fee, up to \$750 in expenses. The expenses commonly included are document production costs, travel and mileage reimbursement at the current IRS rate. All expenses will be charged at Contractor's cost.



**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Administrator Assistant II

MEETING DATE: November 29, 2022

SUBJECT: Adopt **RESOLUTION** to accept and approve a Grant Agreement from the California Department of Public Health, Emergency Preparedness Office in the amount of \$1,729,094.00 and authorize the Director of Public Health to sign; approved as to form by County Counsel.

Recommendation

Approve a Resolution to authorize the Director of Public Health to sign Grant Agreement Number 22-10671 from the California Department of Public Health, Emergency Preparedness Office in the amount of \$1,729,094.00.

Background and Discussion

The California Department of Public Health (CDPH), Emergency Preparedness Office is allocating \$1,729,094.00 for Fiscal Years 2022-23 to 2026-2027 to the County of Plumas. These funds are intended to develop and maintain various aspects of Public Health Preparedness, including Local Health Department (LHD) and Community Preparedness, National Smallpox Vaccine program, Hospital Preparedness Program (HPP), Public Health Emergency Preparedness (PHEP), and Pandemic Influenza Prevention/Planning and H1N1 Panedemic Influenza.

Action:

Approve Grant Agreement Number 22-10671 from the California Department of Public Health, Emergency Preparedness Office in the amount of \$1,729,094.00 for Fiscal Years 2022-23 to 2026-27; and authorize the Director of Public Health to sign the Grant Agreement and all future amendments to said Agreement Number 22-10671.

Attachments:

1. Resolution CDPH

RESOLUTION NO. 22-_____

RESOLUTION TO ACCEPT AND APPROVE GRANT AGREEMENT NUMBER 22-10671 FROM THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH, EMERGENCY PREPAREDNESS OFFICE IN THE AMOUNT OF \$1,729,094.00 AND AUTHORIZE THE DIRECTOR OF PUBLIC HEALTH TO SIGN.

WHEREAS, Pursuant to a grant from the California Department of Public Health, Plumas County Public Health Agency to develop and maintain various aspects of Public Health Preparedness, and

WHEREAS, to develop and maintain various aspects of Public Health Preparedness, including Local Health Department (LHD) and Community Preparedness, National Smallpox Vaccine program, Hospital Preparedness Program (HPP), Public Health Emergency Preparedness (PHEP), and Pandemic Influenza Prevention/Planning, and H1N1 Pandemic Influenza; and

WHEREAS, the California Department of Public Health, Emergency Preparedness Office, issued Grant Agreement Number 22-10671 to PCPHA to provide Emergency Preparedness Services for Fiscal Years 2022-23 to 2026-27.

NOW, THEREFORE, BE IT RESOLVED by the Plumas County Board of Supervisors, County of Plumas, State of California as follows:

Approve Grant Agreement Number 22-10671 from the California Department of Public Health, Emergency Preparedness Office in the amount of \$ 1,729,094.00 for Fiscal years 2022-23 to 2026-27; and authorize the Director of Public Health to sign the Grant Agreement and all future amendments to said Agreement Number 22-10671.

The forgoing Resolution was duly passed and adopted by the Board of Supervisors, County of Plumas, State of California, at a regular meeting of said Board held on the _____ day of _____, 2022, by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Chair, Plumas County Board of Supervisors

Attest:

Clerk, Plumas County Board of Supervisors

Approved as to form:


Daniel Breckler
Deputy County Counsel I



**PLUMAS COUNTY
HUMAN RESOURCES DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Nancy Selvage, Director of Human Resources

MEETING DATE: November 29, 2022

SUBJECT: Approve and adopt the following Resolutions:

- Adopt RESOLUTION to approve Side Letter to Confidential Unit's Memorandum of Understanding;
- Adopt RESOLUTION to approve Side Letter to Public Works Unit's Memorandum of Understanding;
- Adopt RESOLUTION to approve Side Letter to Public Works Mid-Management Unit's Memorandum of Understanding;
- Adopt RESOLUTION to approve Side Letter to Probation Unit's Memorandum of Understanding;
- Adopt RESOLUTION to approve Side Letter to Probation Mid-Management Unit's Memorandum of Understanding;
- Adopt RESOLUTION to amend the employer contribution rates for Department Heads and Elected Officials' CalPERS Health Insurance Premiums;
- Adopt RESOLUTION to approve Side Letter to Sheriff's Employee Department Unit's (S.E.A.) Memorandum of Understanding;
- Adopt RESOLUTION to approve Side Letter to the Sheriff's Mid-Management Unit's Memorandum of Understanding;

**All are approved as to form by County Counsel; discussion and possible action.
Roll call vote.**

Recommendation

Approve attached resolutions to amend the County's employer contribution rates for the county benefited employees. I propose that Operating Engineers Local #3 (OE3) employees' new rates are effective November 1, 2022, as documented with signed Side Letters to their Memorandum of Understanding (MOU). Payments for 2023 are collected in 2022 for 2023. Such CalPERS new premium rates are collected on December 1, 2022, for premiums paid for January 2023 coverage. Operating Engineers Local # 3 health insurance rates are paid two (2) months in advance. So January 2023 payments are collected in November. The recommendation is for Health Insurance Premiums (health, dental, vision, life) paid at 85% for the new employer contribution rates.

Background and Discussion

Insurance premiums have increased from 2022 to 2023, causing an increased cost to employees. The County has traditionally used a set dollar amount for the health insurance contribution amounts towards the total premium rate, as negotiated during bargaining. We started working with the Board of Supervisors to assess the major increases to the health insurance premiums for CalPERS and Operating Engineers Local #3. The analysis included calculating the overview cost of health insurance, by bargaining unit, by employee's current plan, and comparison of the cost. We started with an 80/20 employer percentage split in health insurance expenses determined by employees' plans. Such as what plan they are on and at what level. The 2023 projections came to a total of \$3,575,067.00. When we reviewed the 80/20 percentage split, it was clear that

this was not enough to cover employee contribution expenses. When we calculated the 85/15 employer percentage split, this totaled an additional \$710,452.00 for health insurance expenses. These amounts reflect expenses for filled positions, not the vacant positions.

There was another issue of the timeliness of when OE3 provided the new health insurance rates to the County. This caused a delay for the County to learn about the increased cost to the health insurance rates. The OE3 Health & Welfare Fund provided the new rates, but there was a delay in time from when the new 2023 rates were approved by OE3, to when the County received them. OE3 premiums history for the past three (3) years have increased starting in 2021 with 18 .85% increase, 2022 up to .77% increase, and 2023 up to an 15 .67% increase. CalPERS started a pilot program in 2019 with a new plan structure creating a "Select" plan that was very affordable and most of the employees switched to this plan. In 2022, CalPERS eliminated the Select Plan and came up with new plans. The Platinum, Gold, and continue with the PO RAC health insurance plan. These plan rates were higher, and most employees transitioned on to the Gold plan. The premium increase from 2022 to 2023 has increased by 17. 73%. A significant increase to the employees' set contribution rates.

Working with the Board of Supervisors by providing cost analysis and actual health insurance expenses, the recommendation for the 85% / 15% for employer contributions was established. Side Letters were prepared and presented to all bargaining units for consideration and to seek the required approval for each unit, before taking the resolutions to the Board for approval.

By changing the employer contribution rates to 85%, the County will no longer need to make low wage earner offers based on the Patient & Protection Affordable Care Act (ACA) regulations. Based on the threshold for calculating these offers, the highest hourly rate to qualify is way below the minimum wage at \$10.39 an hour. By making the increased contribution to employees' health insurance premiums, the County will be providing our employees with affordable health insurance coverage under the ACA rules.

HEALTH INSURANCE COVERAGE:

The bargaining units Side Letters are attached as separate exhibits for the Boards consideration and approval. Each bargaining unit's health insurance Exhibit A and B, breaks down the 85/15% division of employer and employee rates of contributions.

Exhibit A: CalPERS Health Insurance Plans:

- Confidential Unit: Resolution, Side Letter, and County Contribution rates
- Department Heads/ Elected Positions: Resolution, Side Letter, and County Contribution rates
- Probation & Probation Mid-Management: Resolution, Side Letter, and County Contribution rates
- Sheriffs Employee Department & Sheriff's Mid-Management: Resolution, Side Letter, and County Contribution rates

Exhibit b: Operating Engineers Local #3 Health Insurance Plans:

- Public Works Unit: Resolution, Side Letter, and County Contribution rates
- Public Works Mid-Management & Supervisors: Resolution, Side Letter, and County Contribution Rates

Action:

Thank you for your Consideration in this matter

Attachments:

1. Exhibit A - CalPERS Health Insurance Plans Side Letters and Resolution
2. Exhibit B - Operating Engineers Local #3 Health Insurance Plans Side Letters and Resolution

Exhibit A

CalPERS Health Insurance Plans:

- Confidential Unit: Resolution, Side Letter, and County Contribution rates
- Department Heads / Elected Positions: Resolution, Side Letter, and County Contribution rates
- Probation & Probation Mid-Management: Resolution, Side Letter, and County Contribution rates
- Sheriff's Employee Department & Sheriff's Mid-Management: Resolution, Side Letter, and County Contribution rates

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO CONFIDENTIAL UNIT'S
MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Confidential Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Confidential Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective December 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas
and Confidential Employees Association for the Term of
July 1, 2022, to June 30, 2023

Effective Date of this side letter is December 1, 2022

The County of Plumas (“County”), the Plumas County Confidential Unit, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding (“MOU”) for the term of July 1, 2022, to June 30, 2023 as follows:

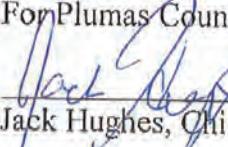
“4.01 HEALTH INSURANCE

ACTIVE EMPLOYEE HEALTH PLAN: County paid health insurance is a benefit exclusively for eligible probationary and permanent employees. The Gold Plan is used for the benchmark for the Affordable Care Act (ACA) low wage earners.

(a) Effective December 1, 2022, the County shall contribute 85% of the total combined amount to fund CalPERS employee medical, insurance, dental, vision and life insurance. Exhibit A provides the breakdown for the Confidential Units medical plans.”

This Side Letter constitutes the Confidential Units entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For Plumas County:

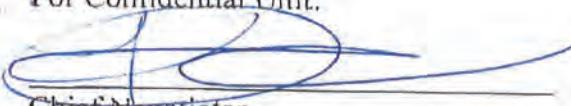


Jack Hughes, Chief Negotiator

11-10-22

Date

For Confidential Unit:



Chief Negotiator

11/10/2022

Date

CONFIDENTIAL UNIT

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO PROBATION UNIT'S
MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Probation Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Probation Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective December 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A.

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas
and Probation Associations for the Term of
July 1, 2021, to June 30, 2023

Effective Date of this side letter is December 1, 2022

The County of Plumas ("County"), the Plumas County Probation Unit, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2021 to June 30, 2023 as follows:

"4.01 HEALTH INSURANCE

ACTIVE EMPLOYEE HEALTH PLAN: County paid health insurance is a benefit exclusively for eligible probationary and permanent employees. The Gold Plan is used for the benchmark for the Affordable Care Act (ACA) low wage earners.

(a) Effective December 1, 2022, the County shall contribute up to 85% of the total combined amount to fund CalPERS employee medical, insurance, dental, vision and life insurance. Exhibit A provides the breakdown for the Probation Unit medical plans."

This Side Letter constitutes the Probation Unit entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For Plumas County:

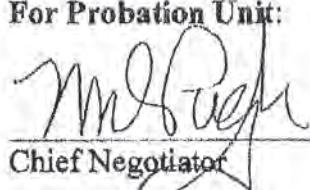


Jack Hughes, Chief Negotiator

Date

11-14-22

For Probation Unit:



Chief Negotiator

Date

11/7/2022

Exhibit A

PROBATION AND PROBATION MID-MANAGEMENT UNITS

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

Single	Total	ER	EE
PORAC	\$825.00	\$701.25	\$123.75
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.10	\$752.33	\$132.77

1+1	Total	ER	EE
PORAC	\$1,875.00	\$1,593.75	\$281.25
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,972.34	\$1,676.49	\$295.85

Family	Total	ER	EE
PORAC	\$2,300.00	\$1,955.00	\$345.00
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,419.24	\$2,056.35	\$362.89

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO PROBATION MID-MANAGEMENT
UNIT'S MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Probation Mid-Management Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Probation Mid-Management Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective November 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A.

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas
Probation Mid-Management Employees Unit for the Term of
July 1, 2021, to June 30, 2023

Effective Date of this side letter is December 1, 2022

The County of Plumas ("County"), the Plumas County Probational Unit, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2021 to June 30, 2023 as follows:

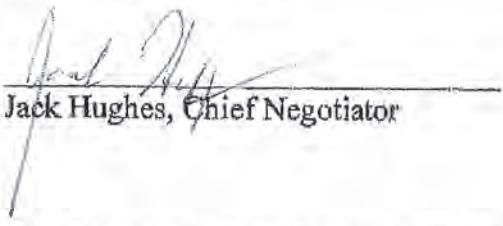
"4.01 HEALTH INSURANCE

ACTIVE EMPLOYEE HEALTH PLAN: County paid health insurance is a benefit exclusively for eligible probationary and permanent employees. The Gold Plan is used for the benchmark for the Affordable Care Act (ACA) low wage earners.

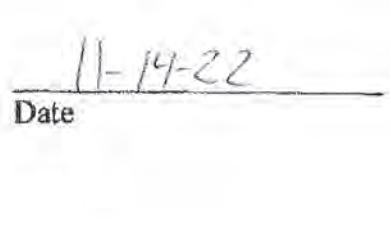
(a) Effective December 1, 2022, the County shall contribute up to 85% of the total combined amount to fund CalPERS employee medical, insurance, dental, vision and life insurance. Exhibit A provides the breakdown for the Probation Mid-Management Units medical plans."

This Side Letter constitutes the Probation Mid-Management Unit entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For Plumas County:



Jack Hughes, Chief Negotiator

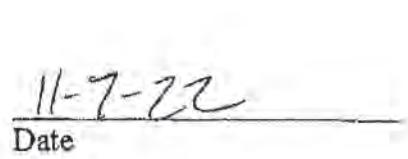


Date

For Probation Mid-Management Unit:



Chief Negotiator



Date

Exhibit A

PROBATION AND PROBATION MID-MANAGEMENT UNITS

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

Single	Total	ER	EE
PORAC	\$825.00	\$701.25	\$123.75
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.10	\$752.33	\$132.77

1+1	Total	ER	EE
PORAC	\$1,875.00	\$1,593.75	\$281.25
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,972.34	\$1,676.49	\$295.85

Family	Total	ER	EE
PORAC	\$2,300.00	\$1,955.00	\$345.00
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,419.24	\$2,056.35	\$362.89

**RESOLUTION TO AMEND EMPLOYER CONTRIBUTIONS RATES FOR
DEPARTMENT HEADS AND ELECTED OFFICIALS
CalPERS HEALTH INSURANCE PREMIUMS**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering unrepresented Department Heads and Elected Officials; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Department Heads and Elected Officials health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective December 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

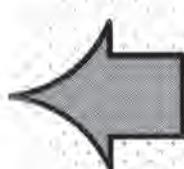
NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Department Heads / Elected Officials

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO SHERIFF'S EMPLOYEE
DEPARTMENT UNIT'S MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Sheriff's Employee Department Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Sheriff's Employee Department Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective December 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A.

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas
and Sheriff's Department Unit (S.E.A.) for the Term of
July 1, 2021, to June 30, 2023

Effective Date of this side letter is December 1, 2022

The County of Plumas ("County"), the Plumas County Sheriff's Department Unit (S.E.A.), have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2021 to June 30, 2023 as follows:

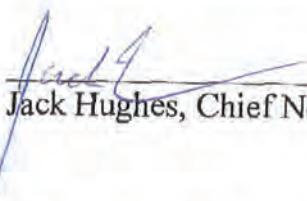
"4.01 HEALTH INSURANCE

ACTIVE EMPLOYEE HEALTH PLAN: County paid health insurance is a benefit exclusively for eligible probationary and permanent employees. The Gold Plan is used for the benchmark for the Affordable Care Act (ACA) low wage earners.

(a) Effective December 1, 2022, the County shall contribute up to 85% of the total combined amount to fund CalPERS employee medical, insurance, dental, vision and life insurance. Exhibit A provides the breakdown for the Sheriff's Department Unit (S.E.A.) and Sheriff's Mid-Management Unit medical plans."

This Side Letter constitutes the Sheriff's Department Unit entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For Plumas County:



Jack Hughes, Chief Negotiator



Date

For Sheriff's Department Unit (S.E.A.):



Chief Negotiator

November 15, 2022

Date

Exhibit A

SHERIFF'S DEPARTMENT

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

Single	Total	ER	EE
PORAC	\$825.00	\$701.25	\$123.75
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.10	\$752.33	\$132.77

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PORAC	\$1,875.00	\$1,593.75	\$281.25
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,972.34	\$1,676.49	\$295.85

Family	Total	ER	EE
PORAC	\$2,300.00	\$1,955.00	\$345.00
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,419.24	\$2,056.35	\$362.89

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO SHERIFF'S MID-MANAGEMENT
UNIT'S MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Sheriff's Mid-Management Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Sheriff's Employee Department Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective December 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A.

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas
and Sheriff's Mid-Management Unit for the Term of
July 1, 2021, to June 30, 2023

Effective Date of this side letter is December 1, 2022

The County of Plumas ("County"), the Plumas County Sheriff's Mid-Management Unit, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2021 to June 30, 2023 as follows:

"4.01 HEALTH INSURANCE

ACTIVE EMPLOYEE HEALTH PLAN: County paid health insurance is a benefit exclusively for eligible probationary and permanent employees. The Gold Plan is used for the benchmark for the Affordable Care Act (ACA) low wage earners.

(a) Effective December 1, 2022, the County shall contribute up to 85% of the total combined amount to fund CalPERS employee medical, insurance, dental, vision and life insurance. Exhibit A provides the breakdown for the Sheriff's Department Unit (S.E.A.) and Sheriff's Mid-Management Unit medical plans."

This Side Letter constitutes the Sheriff's Mid-Management Unit entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For Plumas County:

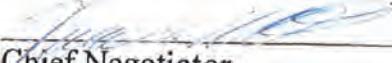


Jack Hughes, Chief Negotiator

11-15-22

Date

For Sheriff's Mid-Management Unit:



Chief Negotiator

November 15, 2022

Date

Exhibit A

SHERIFF'S DEPARTMENT

85/15 SPLIT

Single	Total	ER	EE
PERS Platinum	\$1,200.12	\$1,020.10	\$180.02
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$1,260.22	\$1,071.19	\$189.03

1+1	Total	ER	EE
PERS Platinum	\$2,400.24	\$2,040.20	\$360.04
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,497.58	\$2,122.94	\$374.64

Family	Total	ER	EE
PERS Platinum	\$3,120.31	\$2,652.26	\$468.05
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$3,239.55	\$2,753.62	\$485.93

Single	Total	ER	EE
PERS Gold	\$825.61	\$701.77	\$123.84
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.71	\$752.85	\$132.86

1+1	Total	ER	EE
PERS Gold	\$1,651.22	\$1,403.54	\$247.68
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,748.56	\$1,486.28	\$262.28

Family	Total	ER	EE
PERS Gold	\$2,146.59	\$1,824.60	\$321.99
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,265.83	\$1,925.96	\$339.87

Single	Total	ER	EE
PORAC	\$825.00	\$701.25	\$123.75
Dental	\$43.10	\$36.64	\$6.47
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.20	\$2.72	\$0.48
Total	\$885.10	\$752.33	\$132.77

1+1	Total	ER	EE
PORAC	\$1,875.00	\$1,593.75	\$281.25
Dental	\$80.10	\$68.09	\$12.02
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$1,972.34	\$1,676.49	\$295.85

Family	Total	ER	EE
PORAC	\$2,300.00	\$1,955.00	\$345.00
Dental	\$102.00	\$86.70	\$15.30
Vision	\$13.80	\$11.73	\$2.07
Life	\$3.44	\$2.92	\$0.52
Total	\$2,419.24	\$2,056.35	\$362.89

Exhibit B

Operating Engineers Local #3 **Health Insurance Plans:**

- Public Works Unit: Resolution, Side Letter, and County Contribution rates
- Public Works Mid-Management & Supervisors: Resolution, Side Letter, and County Contribution rates

RESOLUTION NO. 2022-_____

**RESOLUTION TO APPROVE SIDE LETTER TO PUBLIC WORKS UNIT'S
MEMORANDUM OF UNDERSTANDING**

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Public Works Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Public Works Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective November 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



**Side Letter to the Memoranda of Understanding Between the County of
Plumas and Public Works Unit for the Term of
July 1, 2022, to December 31, 2023**

Effective Date of this Side Letter is November 1, 2022

The County of Plumas ("County"), the Plumas County Public Works Unit represented by Operating Engineers Local 3, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2022, to December 31, 2023 as follows:

4.01 HEALTH INSURANCE

Active Employee Health Plan

Employees are eligible to receive medical insurance through the Operating Engineers Local #3 plan. Plan B is used for the benchmark for the Affordable Care Act low wage earners calculations.

(a) Effective November 1, 2022, the County shall contribute 85% of the dollar amount for OE3 medical insurance, vision, dental and life benefit. Exhibit A provides the breakdown for Plan A through D."

This side letter constitutes the Parties' entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For the County:



Jack Hughes
Chief Negotiator

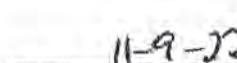


Date

For Operating Engineers Local 3:



Chief Negotiator
MILE DE ANDA OE3



Date

EXHIBIT A

PW	PLAN A	85/15	EMPLOYEE	EMPLOYER
	SINGLE	\$ 1,029.00	MONTHLY	MONTHLY
		60 + HOURS	PPD	PPD
		50-59	\$427.68	\$213.84
		40-49	\$537.01	\$268.50
		30-39	\$646.34	\$323.17
1 + 1	\$ 2,057.00			
		80 HOURS	\$308.55	\$154.28
		70-79	\$417.83	\$208.91
		60-69	\$636.38	\$318.19
		50-59	\$854.94	\$427.47
		40-49	\$1,073.50	\$536.75
		30-39	\$1,292.05	\$646.03
FAMILY	\$ 2,777.00			
		80 HOURS	\$416.55	\$208.28
		70-79	\$564.08	\$282.04
		60-69	\$859.13	\$429.57
		50-59	\$1,154.19	\$577.10
		40-49	\$1,449.25	\$724.62
		30-39	\$1,744.30	\$872.15

EXHIBIT A

PW	PLAN B	85/15	EMPLOYEE	EMPLOYER
	SINGLE	\$ 1,005.00	MONTHLY	MONTHLY
		60 + HOURS	PPD	PPD
		50-59	\$417.70	\$587.30
		40-49	\$524.48	\$480.52
		30-39	\$631.27	\$373.73
				\$186.87
	1 + 1	\$ 2,010.00		
		80 HOURS	\$301.50	\$1,708.50
		70-79	\$408.28	\$1,601.72
		60-69	\$621.84	\$1,388.16
		50-59	\$835.41	\$1,174.59
		40-49	\$1,048.97	\$961.03
		30-39	\$1,262.53	\$747.47
				\$373.73
	FAMILY	\$ 2,714.00		
		80 HOURS	\$407.10	\$2,306.90
		70-79	\$551.28	\$2,162.72
		60-69	\$839.64	\$1,874.36
		50-59	\$1,128.01	\$1,585.99
		40-49	\$1,416.37	\$1,297.63
		30-39	\$1,704.73	\$1,009.27
				\$504.63

PW	PLAN C	85/15		2022 RATE		85/15	
		SINGLE	\$ 940.00	EMPLOYEE	EMPLOYER	MONTHLY	MONTHLY
			60 + HOURS	\$102.80	\$799.00	\$	38.20
			50-59		\$325.04	\$549.31	\$	65.65
			40-49		\$413.94	\$449.44	\$	76.62
			30-39		\$502.84	\$349.56	\$	87.60
1 + 1	\$ 1,881.00						
			80 HOURS	\$206.40	\$1,598.85	\$	75.75
			70-79		\$295.24	\$1,498.92	\$	86.84
			60-69		\$472.94	\$1,299.07	\$	108.99
			50-59		\$650.64	\$1,099.21	\$	131.15
			40-49		\$828.34	\$899.35	\$	153.31
			30-39		\$1,006.04	\$699.50	\$	175.46
FAMILY	\$ 2,539.00						
			80 HOURS	\$278.00	\$2,158.15	\$	102.85
			70-79		\$398.00	\$2,023.27	\$	117.73
			60-69		\$638.00	\$1,753.50	\$	147.50
			50-59		\$878.00	\$1,483.73	\$	177.27
			40-49		\$1,118.00	\$1,213.96	\$	207.04
			30-39		\$1,358.00	\$944.19	\$	236.81

*PUBLIC WORKS WILL PICK UP THE DIFFERENCE

REVISED PUBLIC WORKS PLAN D

PW	PLAN D	85/15	2022 RATE		85/15	DIFFERENCE*
			EMPLOYEE	EMPLOYER		
SINGLE	\$ 916.00	60 + HOURS	\$80.80	\$778.60	\$	56.60
		50-59	\$303.04	\$535.29	\$	77.67
		40-49	\$391.94	\$437.96	\$	86.10
		30-39	\$480.84	\$340.64	\$	94.52
1 + 1	\$ 1,832.00	80 HOURS	\$162.40	\$1,557.20	\$	112.40
		70-79	\$251.24	\$1,459.88	\$	120.88
		60-69	\$428.94	\$1,265.23	\$	137.83
		50-59	\$606.64	\$1,070.58	\$	154.78
		40-49	\$784.34	\$875.93	\$	171.73
		30-39	\$962.04	\$681.28	\$	188.68
FAMILY	\$ 2,473.00	80 HOURS	\$218.00	\$2,102.05	\$	152.95
		70-79	\$338.00	\$1,970.67	\$	164.33
		60-69	\$578.00	\$1,707.92	\$	187.08
		50-59	\$818.00	\$1,445.16	\$	209.84
		40-49	\$1,058.00	\$1,182.40	\$	232.60
		30-39	\$1,298.00	\$919.65	\$	255.35

*PUBLIC WORKS WILL PICK UP THE DIFFERENCE

RESOLUTION NO. 2022-_____

RESOLUTION TO APPROVE SIDE LETTER TO PUBLIC WORKS MID-MANAGEMENT UNIT'S MEMORANDUM OF UNDERSTANDING

WHEREAS, Plumas County provides amendments to be made by resolution of the Health Insurance employer contributions covering employees of the Probation Mid-Management Unit; and

WHEREAS, the Human Resources Director is requesting Board of Supervisors approval to adjust the employer contribution rate for the Probation Mid-Management Unit health insurance benefits; and

WHEREAS, the new employer contribution rates for health insurance will be effective November 1, 2022 as documented by Resolution; and

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

The updated employer contribution rates for CalPERS health insurance will be set by the proposed dollar values for each tier as listed on the attached Exhibit A.

The foregoing Resolution is duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 29th day of November 2022 by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board



Side Letter to the Memoranda of Understanding Between the County of Plumas and Public Works Mid-Management Unit for the Term of July 1, 2022, to December 31, 2023

Effective Date of this Side Letter is November 1, 2022

The County of Plumas ("County"), the Plumas County Public Works Mid-Management Unit represented by Operating Engineers Local 3, have met and conferred in good faith and have mutually agreed to revise Section 4.01 of their Memorandum of Understanding ("MOU") for the term of July 1, 2022, to December 31, 2023 as follows:

"4.01 HEALTH INSURANCE"

Active Employee Health Plan

Employees are eligible to receive medical insurance through the Operating Engineers Local #3 plan. Plan B is used for the benchmark for the Affordable Care Act low wage earners calculations.

(a) Effective November 1, 2022, the County shall contribute 85% of the dollar amount for OE3 medical insurance, vision, dental and life benefit. Exhibit A provides the breakdown for Plan A through D."

This side letter constitutes the Parties' entire agreement. No other provisions of the MOU will be altered as a result of this agreement.

For the County:

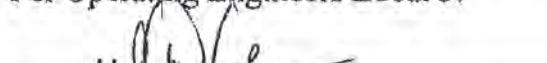


Jack Hughes
Chief Negotiator

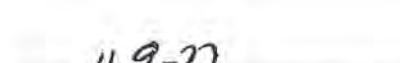


Date

For Operating Engineers Local 3:



Chief Negotiator
Mike De Anda OE3



Date

EXHIBIT A

PW	PLAN A	85/15	EMPLOYEE	EMPLOYER
	SINGLE	\$ 1,029.00	MONTHLY	PPD
		60 + HOURS	\$154.35	\$77.18
	50-59	\$427.68	\$213.84	\$601.32
	40-49	\$537.01	\$268.50	\$491.99
	30-39	\$646.34	\$323.17	\$382.66
				\$191.33
1 + 1	\$ 2,057.00			
		80 HOURS	\$308.55	\$154.28
		70-79	\$417.83	\$208.91
		60-69	\$636.38	\$318.19
		50-59	\$854.94	\$427.47
		40-49	\$1,073.50	\$536.75
		30-39	\$1,292.05	\$646.03
				\$764.95
				\$382.47
	FAMILY	\$ 2,777.00		
		80 HOURS	\$416.55	\$208.28
		70-79	\$564.08	\$282.04
		60-69	\$859.13	\$429.57
		50-59	\$1,154.19	\$577.10
		40-49	\$1,449.25	\$724.62
		30-39	\$1,744.30	\$872.15
				\$1,032.70
				\$516.35

EXHIBIT A

PW	PLAN B	85/15	EMPLOYEE	EMPLOYER
	SINGLE	\$ 1,005.00	MONTHLY	MONTHLY
	60 + HOURS	\$150.75	\$75.38	\$854.25
	50-59	\$417.70	\$208.85	\$587.30
	40-49	\$524.48	\$262.24	\$480.52
	30-39	\$631.27	\$315.63	\$373.73
				\$186.87
1 + 1	\$ 2,010.00			
	80 HOURS	\$301.50	\$150.75	\$1,708.50
	70-79	\$408.28	\$204.14	\$1,601.72
	60-69	\$621.84	\$310.92	\$1,388.16
	50-59	\$835.41	\$417.70	\$1,174.59
	40-49	\$1,048.97	\$524.48	\$961.03
	30-39	\$1,262.53	\$631.27	\$747.47
				\$373.73
FAMILY	\$ 2,714.00			
	80 HOURS	\$407.10	\$203.55	\$2,306.90
	70-79	\$551.28	\$275.64	\$2,162.72
	60-69	\$839.64	\$419.82	\$1,874.36
	50-59	\$1,128.01	\$564.00	\$1,585.99
	40-49	\$1,416.37	\$708.18	\$1,297.63
	30-39	\$1,704.73	\$852.37	\$1,009.27
				\$504.63

PW	PLAN C	\$ 85/15	2022 RATE		85/15	DIFFERENCE*
			EMPLOYEE	MONTHLY		
SINGLE	\$ 940.00					
		60 + HOURS	\$102.80	\$799.00	\$	38.20
		50-59	\$325.04	\$549.31	\$	65.65
		40-49	\$413.94	\$449.44	\$	76.62
		30-39	\$502.84	\$349.56	\$	87.60
1 + 1	\$ 1,881.00					
		80 HOURS	\$206.40	\$1,598.85	\$	75.75
		70-79	\$295.24	\$1,498.92	\$	86.84
		60-69	\$472.94	\$1,299.07	\$	108.99
		50-59	\$650.64	\$1,099.21	\$	131.15
		40-49	\$828.34	\$899.35	\$	153.31
		30-39	\$1,006.04	\$699.50	\$	175.46
FAMILY	\$ 2,539.00					
		80 HOURS	\$278.00	\$2,158.15	\$	102.85
		70-79	\$398.00	\$2,023.27	\$	117.73
		60-69	\$638.00	\$1,753.50	\$	147.50
		50-59	\$878.00	\$1,483.73	\$	177.27
		40-49	\$1,118.00	\$1,213.96	\$	207.04
		30-39	\$1,358.00	\$944.19	\$	236.81

*PUBLIC WORKS WILL PICK UP THE DIFFERENCE

PW	PLAN D	85/15		2022 RATE		85/15	
		SINGLE	\$ 916.00	EMPLOYEE	MONTHLY	EMPLOYER	MONTHLY
			60 + HOURS	\$80.80	\$778.60	\$	56.60
			50-59	\$303.04	\$535.29	\$	77.67
			40-49	\$391.94	\$437.96	\$	86.10
			30-39	\$480.84	\$340.64	\$	94.52
1 + 1	\$ 1,832.00						
			80 HOURS	\$162.40	\$1,557.20	\$	112.40
			70-79	\$251.24	\$1,459.88	\$	120.88
			60-69	\$428.94	\$1,265.23	\$	137.83
			50-59	\$606.64	\$1,070.58	\$	154.78
			40-49	\$784.34	\$875.93	\$	171.73
			30-39	\$962.04	\$681.28	\$	188.68
FAMILY	\$ 2,473.00						
			80 HOURS	\$218.00	\$2,102.05	\$	152.95
			70-79	\$338.00	\$1,970.67	\$	164.33
			60-69	\$578.00	\$1,707.92	\$	187.08
			50-59	\$818.00	\$1,445.16	\$	209.84
			40-49	\$1,058.00	\$1,182.40	\$	232.60
			30-39	\$1,298.00	\$919.65	\$	255.35

*PUBLIC WORKS WILL PICK UP THE DIFFERENCE



**PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Martee Nieman (Graham), Acting Auditor

MEETING DATE: November 29, 2022

SUBJECT: Presentation of Plumas County Annual Audit Report performed by Smith & Newell, Certified Public Accountants for the Fiscal Year Ending June 30, 2022.

Recommendation

Review and approve the fiscal year 2021 audit from Smith and Newell.

Background and Discussion

Plumas County Audit for the fiscal year ending 6/30/2021 prepared by Smith and Newell, CPAs. The attached documentation included are financial statements with the independent audit report, single audit act reports and schedules, and the independent accountant's report on agreed-upon procedures applied to appropriations limit calculation for the fiscal year ending June 30, 2021.

Respectfully submitted.

Action:

Attachments:

1. Plumas GANN
2. Plumas FS
3. Plumas SA

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT CALCULATION**

To the Board of Supervisors
County of Plumas
Quincy, California

We have performed the procedures enumerated below, which were agreed to by the County of Plumas (County), related to the County's compliance with the requirements of Section 1.5 of Article XIIIB of the California Constitution, during the year ended June 30, 2021. The County's management is responsible for the compliance with those specified requirements. The sufficiency of these procedures is solely the responsibility of the County. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. We evaluated the accuracy of the computation and adequacy of the documentation. We obtained the completed worksheets, and compared the Limit and annual adjustment factors in those worksheets to the Limit and annual adjustment factors that were adopted by resolution of the County Board of Supervisors. We also evaluated the County's compliance with Government Code Section 37200.

Finding: No exceptions were noted as a result of our procedures.

2. We determined compliance with the Appropriations Limit. We compared the proceeds of tax subject to the calculated Limit.

Finding: No exceptions were noted as a result of our procedures.

3. We determined that the Appropriations Limit resulting from the completion of the various worksheets was adopted by the Board of Supervisors. The County adopted a revised Appropriations Limit amount on June 16, 2020.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year Appropriations Limit presented in the current year Appropriations Limit calculation to the prior year Appropriations Limit adopted by the Board of Supervisors.

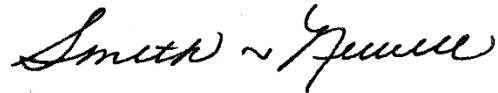
Finding: No exceptions were noted as a result of our procedures.

To the Board of Supervisors
County of Plumas
Quincy, California

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County of Plumas and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



Smith & Newell CPAs
Yuba City, California
November 14, 2022

COUNTY OF PLUMAS
Appropriations Limit Worksheet
For the Year Ended June 30, 2021

Gann Limit for the fiscal year ended June 30, 2020		\$ 36,418,171
Per capita personal income factor	1.0373	
Population change factor	<u>1.0010</u>	
Gann Limit Increase factor		<u>1.0383</u>
Gann Limit for the fiscal year ended June 30, 2021		<u>\$ 37,812,987</u>

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COUNTY OF PLUMAS
Notes to Appropriations Limit Worksheet
For the Year Ended June 30, 2021

NOTE 1: PURPOSE OF LIMITED PROCEDURES REVIEW

Under Article XIIIIB of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIIIIB, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

NOTE 2: METHOD OF CALCULATION

Under Section 10.5 of Article XIIIIB, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987, adjusted for the inflation and population factors discussed at Notes 3 and 4 below.

NOTE 3: PER CAPITA PERSONAL INCOME FACTOR

The per capita personal income factor was obtained by using the percentage factor from the State Department of Finance letter dated May 1, 2020. The CPI change was 3.73 percent. This percentage was converted to a ratio and for calculation purposes was 1.0373.

NOTE 4: POPULATION CHANGE FACTOR

There are three methods of calculating the change in population that a County may choose in determining the Gann Limit. 1) The change in population within its jurisdiction; 2) The change in population within its jurisdiction, combined with the changes in population within all counties having borders that are contiguous to that county; 3) The change in population within the incorporated portion of the county. The County may use either of these methods in any year.

The County has elected to use the change in population within its jurisdiction (1). Per the May 1, 2020 letter from the State Department of Finance the population change percentage was 0.10. This percentage change was converted to the ratio factor of 1.0010.

NOTE 5: OTHER ADJUSTMENTS

A California government agency may be required to adjust its Appropriations Limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The County had no such adjustments for the year ended June 30, 2021.

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COUNTY OF PLUMAS, CALIFORNIA



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021**

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COUNTY OF PLUMAS
Annual Financial Report
For the Year Ended June 30, 2021

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INTRODUCTORY SECTION

- **List of Officials**

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COUNTY OF PLUMAS
List of Officials
For the Year Ended June 30, 2021

ELECTED OFFICIALS

Supervisor, District 1	Dwight Ceresola
Supervisor, District 2	Kevin Goss
Supervisor, District 3	Sherrie Thrall
Supervisor, District 4	Greg Hagwood
Supervisor, District 5	Jeff Engel
Assessor	Cindie Froggatt
Auditor/Controller	Roberta Allen
Clerk/Recorder	Marcy DeMartile
District Attorney and Public Administrator	David Hollister
Sheriff/Coroner	Todd Johns
Treasurer/Tax Collector/Collections	Julie White

DEPARTMENT DIRECTORS/ADMINISTRATORS

Agricultural Commissioner/Sealer of Weights and Measure/Animal Control	Willo Vieira
Behavioral Health	Anthony Hobson
Building	Charles White
Child Support Services	Michelle Blackford
Clerk of the Board of Supervisors	Heidi Putnam
County Administrator, General Services	Gabriel Hydrick
County Counsel	Gretchen Stuhr
Environmental Health Director	Rob Robinette (Acting)
Facility Services	Kevin Correira
Fair	John Steffanic
Farm Advisor	David Lyle
Human Resources	Nancy Selvage
Information Technology	Greg Ellingson
Librarian	Lindsay Fuchs
Museum	Gabriel Hydrick (Acting)
Office of Emergency Services	Todd Johns
Planning	Tracey Ferguson
Probation	Keevin Allred
Public Health/Veteran's Services	Dana Loomis
Public Works	John Mannle
Social Services and Public Guardian	Neil Caiazzo

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County'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 opinions 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinions.

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows 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 management's discussion and analysis, County Pension Plan information, County OPEB Plan information and budgetary comparison information as listed in the table of contents 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 required supplementary information 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

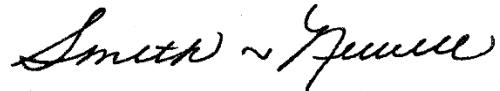
The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 4, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Smith ~ Newell". The signature is written in a cursive style with a small ampersand between "Smith" and "Newell".

Smith & Newell CPAs
Yuba City, California
November 4, 2022

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**Management's Discussion and Analysis
(Unaudited)**

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COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

As management of the County of Plumas, California, (County) we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information in our financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the 2020-21 fiscal year by \$48,037,113 (net position). Of this amount, (\$38,448,751) (*unrestricted net position*) may be used to meet ongoing obligations to citizens and creditors, \$39,380,914 is restricted for specific purposes (*restricted net position*), and \$47,104,950 is the net investment in capital assets.
- The County governmental funds reported combined fund balances of \$54,153,910; an increase of \$6,994,587 in comparison with the prior year.
- The County's unassigned fund balance for the General fund was \$8,666,148 or 35.0 percent of total General fund expenditures, an increase of 3.2 percent from the prior year's unassigned to expenditure ratio.
- The County's net investment in capital assets increased by \$3,276,612.
- The County's total long-term debt increased by \$464,523 in comparison with the prior year due primarily to an increase in the net pension liability of \$3,091,118 and a decrease in the net OPEB liability of \$1,216,509.

PRESENTATION CHANGES FROM PREVIOUS FINANCIAL STATEMENTS TO NOTE

There were no major changes in the presentation of the County's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components 1) **Government-Wide** financial statements, 2) **Fund** financial statements and 3) **Notes** to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Government-Wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

° The **Statement of Net Position** presents information on all County assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

° The **Statement of Activities** presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and welfare, public assistance, education and recreation. The business-type activities of the County include airport, transit, and solid waste operations.

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. The component units are blended special revenue funds and include County Fair, Air Pollution, Crescent Mills Lighting, Quincy Lighting, Beckwourth CSA Sewer, Flood Control, CSA #11 Ambulance, Walker Ranch CSD, CSA #12 Plumas County Transit, and County of Plumas Public Facilities Corporation.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds (special revenue, capital project and debt service)*, *proprietary funds (enterprise and internal service)*, and *fiduciary funds (school, trial courts, special districts, County departmental agencies and accrued trust funds)*.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows* of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains governmental funds organized according to their type—special revenue, capital projects and debt service. The County segregates from the General fund a number of significant functions in major funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General fund, Road, Local Revenue 2011, Social Services, and Mental Health, all of which are considered to be major funds.

Data from the other governmental funds is provided in the form of combining statements located in the Combining Nonmajor Fund Financial Statements section of this report.

Proprietary funds are maintained in two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the airport, solid waste disposal, and transit. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance such as worker's compensation, unemployment, and liability insurance and OPEB. Because these services predominantly benefit

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Airport Operation and Solid Waste Planning and Operation funds are considered to be major funds of the County. The County's three internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information is presented concerning the County General fund and major special revenue funds budgetary schedules and actuarial information related to the County's retirement and retiree healthcare plans. The County adopts an annual appropriated budget for its General fund and major special revenue funds. A budgetary comparison schedule has been provided for the General fund and major special revenue funds to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,037,113 at the close of the most recent fiscal year.

Statement of Net Position

June 30, 2021

	Governmental Activities	Business-Type Activities	Total
Current and Other Assets	\$ 68,273,290	\$ 4,386,524	\$ 72,659,814
Capital Assets	<u>52,085,506</u>	<u>6,209,444</u>	<u>58,294,950</u>
Total Assets	<u>120,358,796</u>	<u>10,595,968</u>	<u>130,954,764</u>
Deferred Outflows	<u>9,192,326</u>	<u>85,450</u>	<u>9,277,776</u>
Current and Other Liabilities	11,773,845	271,289	12,045,134
Long-Term Liabilities	<u>72,958,448</u>	<u>3,979,366</u>	<u>76,937,814</u>
Total Liabilities	<u>84,732,293</u>	<u>4,250,655</u>	<u>88,982,948</u>
Deferred Inflows	<u>3,170,844</u>	<u>41,635</u>	<u>3,212,479</u>
Net Investment in Capital Assets	40,895,506	6,209,444	47,104,950
Restricted	39,380,914	-	39,380,914
Unrestricted	<u>(38,628,435)</u>	<u>179,684</u>	<u>(38,448,751)</u>
Total Net Position	<u>\$ 41,647,985</u>	<u>\$ 6,389,128</u>	<u>\$ 48,037,113</u>

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

Unrestricted net position represents the assets available to meet the County's ongoing obligations to citizens and creditors. The County's unrestricted net position is (\$38,448,751). A portion of the County's restricted net position, \$39,380,914 can be used to meet the County's on-going obligations but are restricted in how they are used because they have been received for a specific purpose, such as State and Federal grants and debt service.

Another significant portion of the County's net position, \$47,104,950 reflects its net investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's net position increased by \$10,568,134 during the current fiscal year. This increase is due to ongoing revenues exceeding ongoing expenses, the largest being the increase in restricted net position of \$6,754,859. The increase in the restricted net position represents an increase in both federal and state intergovernmental revenues over the prior year.

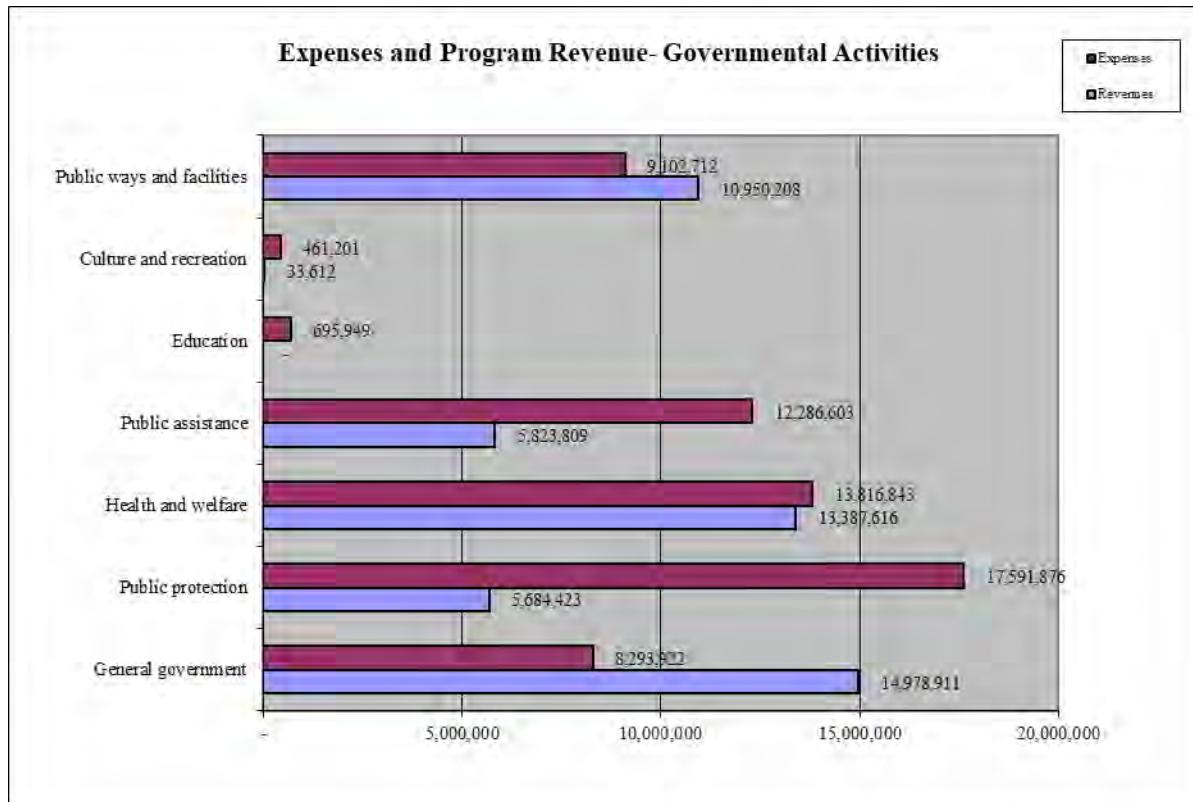
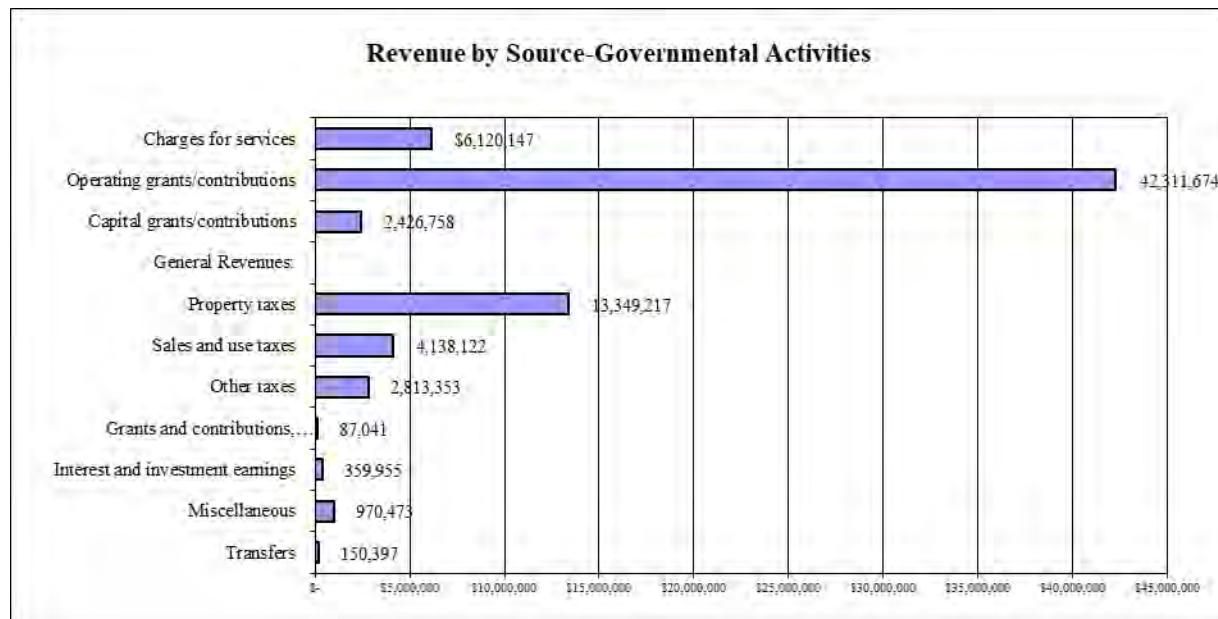
COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

The following table indicates the changes in net position for governmental and business-type activities:

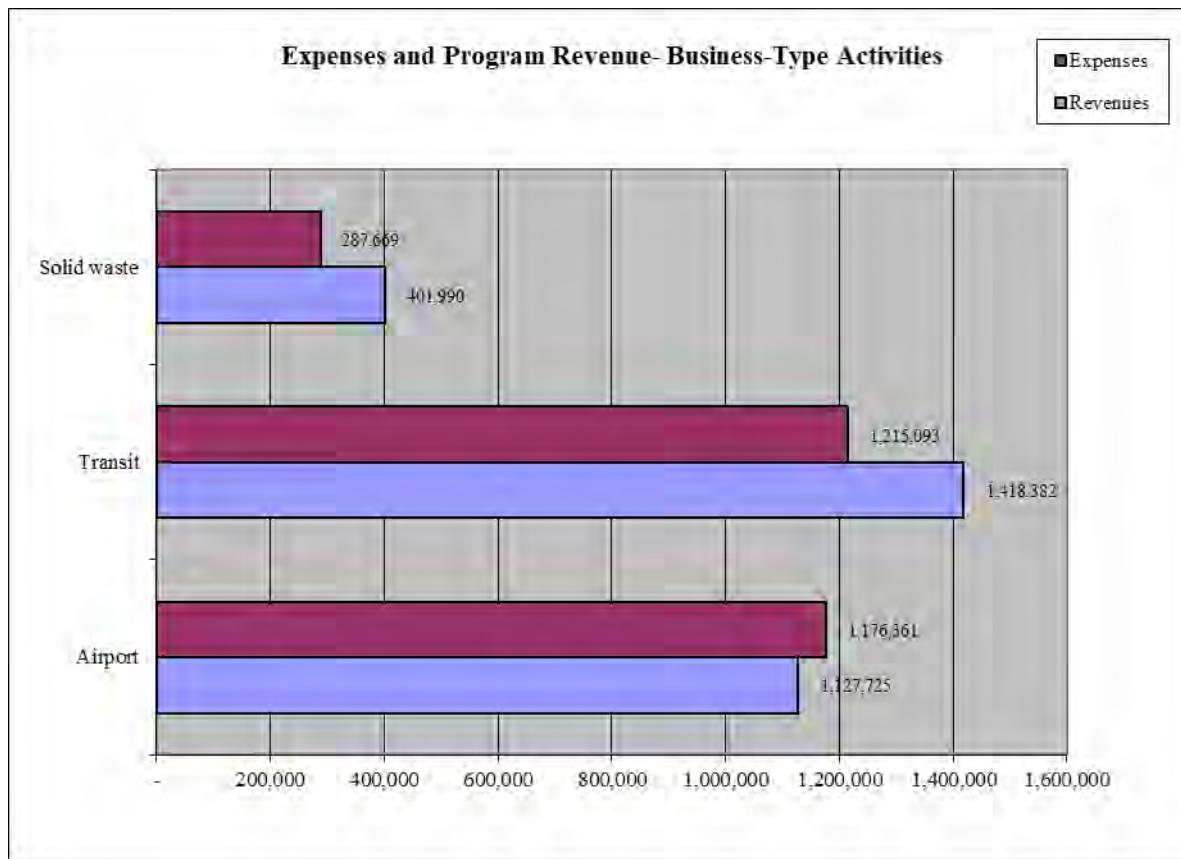
Statement of Activities
For the Year Ended June 30, 2021

	Governmental Activities	Business-Type Activities	Total
Program Revenues:			
Charges for services	\$ 6,120,147	\$ 1,208,824	\$ 7,328,971
Operating grants/contributions	42,311,674	1,001,470	43,313,144
Capital grants/contributions	2,426,758	737,853	3,164,611
General Revenues:			
Property taxes	13,349,217	-	13,349,217
Sales and use taxes	4,138,122	-	4,138,122
Other taxes	2,813,353	3,111	2,816,464
Grants and contributions, unrestricted	87,041	-	87,041
Interest and investment earnings	359,955	166,980	526,935
Miscellaneous	970,473	234,262	1,204,735
Transfers	150,397	(150,397)	-
Total Revenues	72,727,137	3,202,103	75,929,240
Expenses:			
General government	8,293,922	-	8,293,922
Public protection	17,591,876	-	17,591,876
Health and welfare	13,816,843	-	13,816,843
Public assistance	12,286,603	-	12,286,603
Education	695,949	-	695,949
Culture and recreation	461,201	-	461,201
Public ways and facilities	9,102,712	-	9,102,712
Interest and fiscal charges	432,877	-	432,877
Airport	-	1,176,361	1,176,361
Transit	-	1,215,093	1,215,093
Solid waste	-	287,669	287,669
Total Expenses	62,681,983	2,679,123	65,361,106
Change in Net Position	10,045,154	522,980	10,568,134
Net Position - Beginning, Restated	31,602,831	5,866,148	37,468,979
Net Position - Ending	\$ 41,647,985	\$ 6,389,128	\$ 48,037,113

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021



COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The general government functions are contained in the General, Special Revenue, Capital Project and Debt Service funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance in the General fund and restricted fund balance in the other governmental funds may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Net Change in Fund Balance
 Governmental Funds

	FY 2020	FY 2021	Amount	Percent
Fund Balance Beginning, Restated	\$ 45,160,555	\$ 47,159,323	\$ 1,998,768	4.43%
Revenues	61,414,216	72,145,979	10,731,763	17.47%
Expenditures	(61,570,302)	(65,162,822)	(3,592,520)	5.83%
Other Financing Sources(Uses)	167,405	11,430	(155,975)	-93.17%
Fund Balance -Ending	<u>\$ 45,171,874</u>	<u>\$ 54,153,910</u>	<u>\$ 8,982,036</u>	<u>19.88%</u>

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

At June, 30, 2021, the County's governmental funds reported combined fund balances of \$54,153,910, an increase of \$8,982,036 in comparison with the prior year. Of these combined fund balances, \$8,644,645 constitutes net unassigned; \$38,519,985 restricted, and \$3,138,002 assigned for special purposes, in the General and Special Revenue funds, which is available to meet the County's current and future needs. The remainder of fund balance is not available for new spending because it has been committed for future use \$2,632,336 or is in nonspendable form \$1,218,942.

The General fund is the chief operating fund of the County. At June 30, 2021, unassigned fund balance was \$8,666,148 while total fund balance was \$16,562,434. As a measure of the General fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Unassigned fund balance represents 35.0 percent of total General fund expenditures, while the total fund balance represents 67.0 percent of total General fund expenditures.

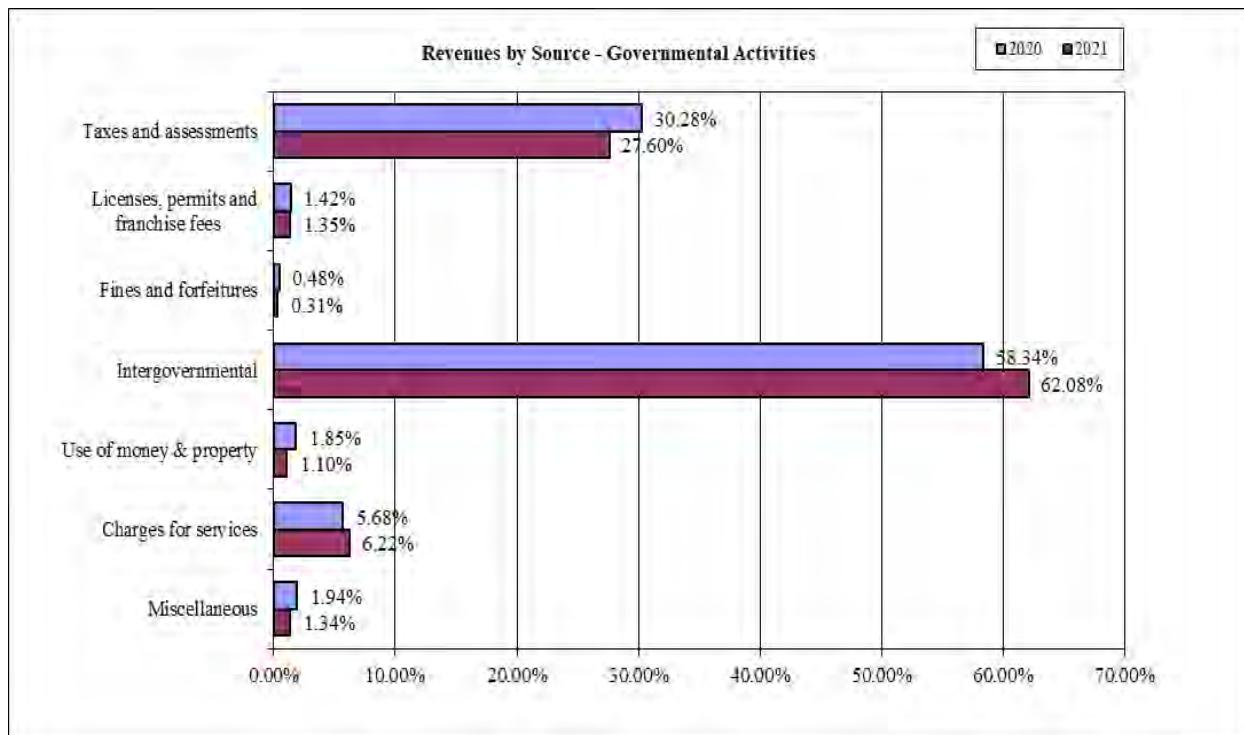
The major funds and other governmental funds' fund balances increased from \$31,164,272 to \$37,591,476. The major and other governmental funds had decreases/increases in fund balance as follows: Road decreased \$866,749, Local Revenue 2011 decreased \$444,907, Social Services increased \$1,473,387, Mental Health increased \$2,214,008 and other non-major governmental funds increased \$2,066,533.

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

	Revenues Classified by Source					
	Governmental Funds					
	FY 2020		FY 2021		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
Revenue by Source:						
Taxes and assessments	\$ 18,599,116	30.28%	\$ 19,914,971	27.60%	\$ 1,315,855	7.07%
Licenses, permits and franchise fees	873,181	1.42%	971,692	1.35%	98,511	11.28%
Fines and forfeitures	295,352	0.48%	226,594	0.31%	(68,758)	-23.28%
Intergovernmental	35,828,473	58.34%	44,786,683	62.08%	8,958,210	25.00%
Use of money & property	1,137,005	1.85%	792,661	1.10%	(344,344)	-30.29%
Charges for services	3,490,577	5.68%	4,484,424	6.22%	993,847	28.47%
Miscellaneous	1,190,512	1.94%	968,954	1.34%	(221,558)	-18.61%
Total	\$ 61,414,216	100.00%	\$ 72,145,979	100.00%	\$ 10,731,763	17.47%

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

The following graph shows an illustrative picture of where the County funds come from.

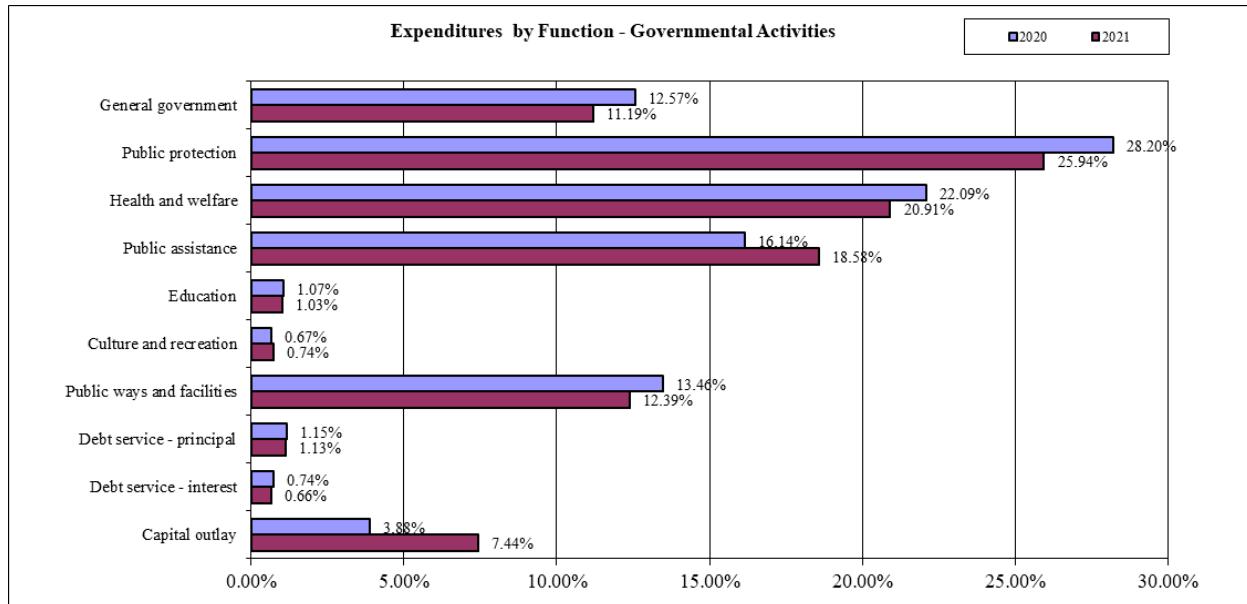


The following table presents expenditures by function compared to prior year amounts.

Expenditure by Function:	Expenditures Classified by Function Governmental Funds					
	FY 2020		FY 2021		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
General government	\$ 7,740,474	12.57%	\$ 7,291,281	11.19%	\$ (449,193)	-5.80%
Public protection	17,365,595	28.20%	16,902,368	25.94%	(463,227)	-2.67%
Health and welfare	13,603,660	22.09%	13,628,710	20.91%	25,050	0.18%
Public assistance	9,939,843	16.14%	12,105,849	18.58%	2,166,006	21.79%
Education	660,901	1.07%	670,584	1.03%	9,683	1.47%
Culture and recreation	412,628	0.67%	479,064	0.74%	66,436	16.10%
Public ways and facilities	8,288,246	13.46%	8,071,632	12.39%	(216,614)	-2.61%
Debt service - principal	710,000	1.15%	735,000	1.13%	25,000	3.52%
Debt service - interest	458,650	0.74%	432,877	0.66%	(25,773)	-5.62%
Capital outlay	<u>2,390,305</u>	<u>3.88%</u>	<u>4,845,457</u>	<u>7.44%</u>	<u>2,455,152</u>	<u>102.71%</u>
Total	<u>\$ 61,570,302</u>	<u>100.00%</u>	<u>\$ 65,162,822</u>	<u>100.00%</u>	<u>\$ 3,592,520</u>	<u>5.83%</u>

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

The following graph shows an illustrative picture of how County funds were spent.



Other financing sources and uses are presented below to illustrate changes from the prior year.

	Other Financing Sources (Uses)		Increase (Decrease)	
	FY 2020	FY 2021	Amount	Percent
Transfer-In	\$ 21,623,465	\$ 25,373,886	\$ 3,750,421	17.34%
Transfer-Out	(21,461,798)	(25,371,517)	(3,909,719)	18.22%
Proceeds from sale of capital assets	5,738	9,061	3,323	57.91%
Net other financing sources(uses)	<u>\$ 167,405</u>	<u>\$ 11,430</u>	<u>\$ (155,975)</u>	<u>-93.17%</u>

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Enterprise funds report the business-type activities of the County. Enterprise funds are used to account for airport, solid waste operations, Senior Transportation, and Plumas Transit (assets).

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

Net Change in Fund Net Position
 Enterprise Funds

	FY 2020	FY 2021	Net Change	
			Amount	Percent
Total Net Position - Beginning	\$ 6,334,421	\$ 5,866,148	\$ (468,273)	-7.39%
Operating revenues	1,084,193	1,443,086	358,893	33.10%
Operating expenses	(2,769,348)	(2,679,123)	90,225	-3.26%
Non-operating revenues (expenses)	973,041	1,171,561	198,520	20.40%
Capital contribution	405,508	737,853	332,345	81.96%
Transfers in (out)	(161,667)	(150,397)	11,270	-6.97%
Total Net Position - Ending	<u>\$ 5,866,148</u>	<u>\$ 6,389,128</u>	<u>\$ 522,980</u>	8.92%

Internal service funds are an accounting device to accumulate and allocate costs internally among the County's various functions. Internal service funds are used to account for risk management, unemployment insurance, workers compensation, health insurance funds, liability and OPEB.

Net Change in Fund Net Position
 Internal Service Funds

	FY 2020	FY 2021	Increase (Decrease)	
			Amount	Percent
Total Net Position - Beginning	\$ 3,712,947	\$ 4,379,241	\$ 666,294	17.95%
Operating revenues	2,921,192	3,685,295	764,103	26.16%
Operating expenses	(2,284,348)	(3,023,405)	(739,057)	32.35%
Non-operating revenues (expenses)	29,450	8,933	(20,517)	69.67%
Transfer in (out)	-	148,028	148,028	100.00%
Total Net Position - Ending	<u>\$ 4,379,241</u>	<u>\$ 5,198,092</u>	<u>\$ 818,851</u>	18.70%

Unrestricted net position of the internal service funds at June 30, 2021 was \$5,198,092, an increase of \$818,851. This was largely attributable to the County's self-funded insurance funds. The County's claims paid decreased significantly over last year. Both liability and workers' comp are funded at the 80 percent or higher confidence level as recommended.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the Board of Supervisors revises the County's budget many times. Each time a grant or specific revenue enhancement is made available to a County program that requires new appropriations, a budget amendment is required.

The mid-year review is a formal process by which each department is analyzed for expense and revenue trends. Adjustments are recommended where indicated and monitored for the remainder of the year. Unless there is some unforeseen and unusual circumstance that causes a budget overrun, a draw on the Contingency Reserve is not recommended.

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

Differences between the original budget and the final amended budget are summarized in the table below:

	Budgetary Comparison			
	General Fund			
	Original	Final	Net Change	
	Budget	Budget	Amount	Percent
Total Revenues	\$ 25,348,050	\$ 25,348,050	\$ -	0.00%
Total Expenditures	(30,458,682)	(30,458,682)	-	0.00%
Other Financing Sources(Uses)	1,027,543	1,027,543	-	0.00%
Net other financing sources(uses)	<u>\$ (4,083,089)</u>	<u>\$ (4,083,089)</u>	<u>\$ -</u>	<u>0.00%</u>

Differences between the final amended budget and actual amounts are summarized in the table below:

	Budgetary Comparison			
	General Fund			
	Final	Actual	Net Change	
	Budget	Amounts	Amount	Percent
Total Revenues	\$ 25,348,050	\$ 27,209,872	\$ 1,861,822	7.35%
Total Expenditures	(30,458,682)	(26,244,228)	4,214,454	-13.84%
Other Financing Sources(Uses)	1,027,543	1,586,671	559,128	54.41%
Net other financing sources(uses)	<u>\$ (4,083,089)</u>	<u>\$ 2,552,315</u>	<u>\$ 6,635,404</u>	<u>0.00%</u>

CAPITAL ASSETS

The County's net investment in capital assets as of June 30, 2021, amounted to \$58,294,950. This investment in a broad range of capital assets includes land, infrastructure (roads and bridges), structures and improvements, and equipment.

	Capital Assets					
	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Land	\$ 2,112,930	\$ 2,112,930	\$ 620,152	\$ 620,152	\$ 2,733,082	\$ 2,733,082
Construction in Progress	11,498,001	15,348,990	38,311	38,311	11,536,312	15,387,301
Buildings & Improvements	36,086,649	36,393,011	1,290,807	1,290,807	37,377,456	37,683,818
Equipment	25,687,392	25,873,736	2,638,344	3,299,752	28,325,736	29,173,488
Software	1,375,119	1,502,683	15,660	15,660	1,390,779	1,518,343
Infrastructure	40,116,236	40,116,468	13,620,463	13,681,286	53,736,699	53,797,754
Total	116,876,327	121,347,818	18,223,737	18,945,968	135,100,064	140,293,786
Accumulated Depreciation	<u>(67,383,365)</u>	<u>(69,262,312)</u>	<u>(11,963,361)</u>	<u>(12,736,524)</u>	<u>(79,346,726)</u>	<u>(81,998,836)</u>
Net Capital Assets	<u>\$ 49,492,962</u>	<u>\$ 52,085,506</u>	<u>\$ 6,260,376</u>	<u>\$ 6,209,444</u>	<u>\$ 55,753,338</u>	<u>\$ 58,294,950</u>

DEBT ADMINISTRATION

At June 30, 2021, the County had total long-term debt outstanding of \$81,270,694 as compared to \$80,225,050 in the prior year. The loan balance decreased \$735,000, an increase of \$43,683 in closure/postclosure, a decrease in compensated absences of \$137,648, increase in net pension liabilities of \$3,091,118, and decrease in net OPEB liability of \$1,216,509.

COUNTY OF PLUMAS
Management's Discussion and Analysis
June 30, 2021

Long Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Loans	\$ 11,925,000	\$ 11,190,000	\$ -	\$ -	\$ 11,925,000	\$ 11,190,000
Closure/Postclosure	-	-	3,450,111	3,493,794	3,450,111	3,493,794
Compensated Absences	5,142,982	5,005,813	3,934	3,455	5,146,916	5,009,268
Net Pension Liability	55,953,591	59,032,178	448,224	460,755	56,401,815	59,492,933
Net OPEB Obligation	3,263,171	2,059,882	38,037	24,817	3,301,208	2,084,699
Total	76,284,744	77,287,873	3,940,306	3,982,821	80,225,050	81,270,694
Less Current Portion	(3,747,825)	(4,329,425)	(3,934)	(3,455)	(3,751,759)	(4,332,880)
Net Long-Term Debt	<u>\$ 72,536,919</u>	<u>\$ 72,958,448</u>	<u>\$ 3,936,372</u>	<u>\$ 3,979,366</u>	<u>\$ 76,473,291</u>	<u>\$ 76,937,814</u>

Budget Officer's Economic Factors and Next Year's Budget

In Fiscal Year 2020/21 the total County reserves remained healthy, and the County's general fund reserves were maintained at the targeted amount of \$2,000,000 per the GASB 54 policy adopted by the County Board of Supervisors in 2011. The Covid-19 pandemic was declared an emergency by Governor Newsom on March 4th, 2020 and continued throughout fiscal year 2020/21. The pandemic caused County offices to close to the public and institute work at home measures whenever possible. It required that safety precautions be instituted, such as face masks, sneeze guards, and deep cleaning of County buildings. It also caused many departments to be short-staffed due to illness and/or quarantine. Much uncertainty existed regarding County finances during the budget process for Fiscal Year 2020/21 and the uncertainties continue into fiscal year 2021/22.

The 2021/22 budget continues the prior year's conservative estimates for revenues, a reduction in travel budgets, capital asset purchases were budgeted based on critical need, and departments were asked to reduce spending where ever possible. The Dixie Fire began in July of 2021 during the creation of our 2021/22 budget and was not fully controlled until after the deadline for a final budget. In addition, the County was continuing to deal with the lingering impacts of the Coronavirus pandemic. To date, the County is still recovering from both emergency situations and is attempting to get caught up.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor/Controller, 520 Main St. RM 205, Quincy, California 95971.

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Basic Financial Statements

- **Government-Wide Financial Statements**

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COUNTY OF PLUMAS
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 51,854,763	\$ 723,860	\$ 52,578,623
Cash with fiscal agent	9,455,751	-	9,455,751
Receivables:			
Accounts	369,009	121,007	490,016
Taxes	557,531	-	557,531
Intergovernmental	5,580,327	169,753	5,750,080
Internal balances	20,000	(20,000)	-
Due from external parties	46,835	-	46,835
Prepaid costs	109,962	100	110,062
Inventory	279,112	120,096	399,208
Restricted cash and investments	-	3,271,708	3,271,708
Capital assets:			
Non-depreciable	17,461,920	658,463	18,120,383
Depreciable, net	34,623,586	5,550,981	40,174,567
Total capital assets	<u>52,085,506</u>	<u>6,209,444</u>	<u>58,294,950</u>
Total Assets	<u>120,358,796</u>	<u>10,595,968</u>	<u>130,954,764</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	9,192,326	85,450	9,277,776
Total Deferred Outflows of Resources	<u>9,192,326</u>	<u>85,450</u>	<u>9,277,776</u>
LIABILITIES			
Accounts payable	1,824,160	257,359	2,081,519
Salaries and benefits payable	791,624	10,475	802,099
Unearned revenue	10,073	-	10,073
Accrued claims liability	4,818,563	-	4,818,563
Long-term liabilities:			
Due within one year	4,329,425	3,455	4,332,880
Due in more than one year	11,866,388	3,493,794	15,360,182
Net pension liability	59,032,178	460,755	59,492,933
Net OPEB liability	<u>2,059,882</u>	<u>24,817</u>	<u>2,084,699</u>
Total Liabilities	<u>84,732,293</u>	<u>4,250,655</u>	<u>88,982,948</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	327,408	7,379	334,787
Deferred OPEB adjustments	<u>2,843,436</u>	<u>34,256</u>	<u>2,877,692</u>
Total Deferred Inflows of Resources	<u>3,170,844</u>	<u>41,635</u>	<u>3,212,479</u>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Net Position
June 30, 2021

NET POSITION	Governmental Activities	Business-Type Activities	Totals
Net investment in capital assets	40,895,506	6,209,444	47,104,950
Restricted for:			
General government	5,705,595	-	5,705,595
Public protection	5,112,950	-	5,112,950
Health and welfare	7,709,477	-	7,709,477
Public assistance	15,286,748	-	15,286,748
Public ways and facilities	4,302,994	-	4,302,994
Capital projects	312,190	-	312,190
Debt service	950,960	-	950,960
Unrestricted	(38,628,435)	179,684	(38,448,751)
Total Net Position	<u>\$ 41,647,985</u>	<u>\$ 6,389,128</u>	<u>\$ 48,037,113</u>

The notes to the basic financial statements are an integral part of this statement.

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COUNTY OF PLUMAS
Statement of Activities
For the Year Ended June 30, 2021

	Program Revenues		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs:	Expenses	Expenses	Expenses
Governmental activities:			
General government	\$ 8,293,922	\$ 1,536,515	$ 13,442,396	\$ -
Public protection	17,591,876	1,567,490	57,579
Health and welfare	13,816,843	1,038,871	12,348,745	-
Public assistance	12,286,603	2,315	5,821,494	-
Education	695,949	-	-
Culture and recreation	461,201	33,612	-
Public ways and facilities	9,102,712	1,941,344	6,639,685	2,369,179
Interest on long-term debt	432,877	-	2,369,179
Total Governmental Activities	62,681,983	6,120,147	2,426,758
Business-type activities:			
Airport	1,176,361	473,875	30,000	623,900
Transit	1,215,093	332,959	971,470	113,953
Solid waste	287,669	401,990	-
Total Business-Type Activities	2,679,123	1,208,824	1,001,470	737,853
Total	\$ 65,361,106	\$ 7,328,971	\$ 43,313,144
	\$ 65,361,106	\$ 7,328,971	\$ 3,164,611
General revenues:			
Taxes:			
Property taxes			
Sales and use taxes			
Public service taxes			
Transient occupancy taxes			
Aircraft taxes			
Timber yield tax			
Franchise fees			
Tobacco settlement			
Grants and contributions, unrestricted			
Interest and investment earnings			
Miscellaneous			
Transfers			
Total General Revenues and Transfers			
Change in Net Position			
Net Position - Beginning			
Cumulative effect of a change in accounting principle			
Net Position - Beginning, Restated			
Net Position - Ending			

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business-Type Activities	Totals
\$ 6,684,989	\$ -	\$ 6,684,989
(11,907,453)	-	(11,907,453)
(429,227)	-	(429,227)
(6,462,794)	-	(6,462,794)
(695,949)	-	(695,949)
(427,589)	-	(427,589)
1,847,496	-	1,847,496
(432,877)	-	(432,877)
(11,823,404)	-	(11,823,404)
-	(48,586)	(48,586)
-	203,289	203,289
-	114,321	114,321
-	269,024	269,024
(11,823,404)	269,024	(11,554,380)
13,349,217	-	13,349,217
4,138,122	-	4,138,122
587,506	-	587,506
1,679,220	-	1,679,220
14,141	-	14,141
146,765	3,111	149,876
163,607	-	163,607
222,114	-	222,114
87,041	-	87,041
359,955	166,980	526,935
970,473	234,262	1,204,735
150,397	(150,397)	-
21,868,558	253,956	22,122,514
10,045,154	522,980	10,568,134
29,615,382	5,866,148	35,481,530
1,987,449	-	1,987,449
31,602,831	5,866,148	37,468,979
<u>\$ 41,647,985</u>	<u>\$ 6,389,128</u>	<u>\$ 48,037,113</u>

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Basic Financial Statements

- **Fund Financial Statements**

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COUNTY OF PLUMAS
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Road	Local Revenue 2011	Social Services	Mental Health
ASSETS					
Cash and investments	\$ 14,988,917	\$ 2,342,358	\$ 711,389	\$ 15,251,423	\$ 5,716,706
Receivables:					
Accounts	303,863	29,609	-	-	1,107
Taxes	557,531	-	-	-	-
Intergovernmental	994,071	561,813	595,920	287,333	816,195
Prepaid costs	35,692	-	-	6,550	-
Inventory	-	279,112	-	-	-
Due from other funds	46,835	-	-	-	-
Advances to other funds	829,868	-	-	-	-
Total Assets	\$ 17,756,777	\$ 3,212,892	\$ 1,307,309	\$ 15,545,306	\$ 6,534,008
LIABILITIES					
Accounts payable	\$ 393,163	\$ 487,115	\$ -	\$ 2,702	\$ 506,385
Salaries and benefits payable	402,905	112,361	-	65,592	94,218
Unearned revenue	100	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	796,168	599,476	-	68,294	600,603
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	398,175	87,979	-	-	165,381
Total Deferred Inflows of Resources	398,175	87,979	-	-	165,381
FUND BALANCES					
Nonspendable	865,560	279,112	-	6,550	-
Restricted	1,839,975	2,246,325	1,307,309	15,470,462	5,768,024
Committed	2,052,749	-	-	-	-
Assigned	3,138,002	-	-	-	-
Unassigned	8,666,148	-	-	-	-
Total Fund Balances	16,562,434	2,525,437	1,307,309	15,477,012	5,768,024
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 17,756,777	\$ 3,212,892	\$ 1,307,309	\$ 15,545,306	\$ 6,534,008

The notes to the basic financial statements are an integral part of this statement.

Other Governmental Funds	Totals
\$ 12,283,066	\$ 51,293,859
34,430	369,009
-	557,531
2,324,995	5,580,327
67,720	109,962
-	279,112
-	46,835
-	829,868
<u>\$ 14,710,211</u>	<u>\$ 59,066,503</u>
\$ 434,795	\$ 1,824,160
116,548	791,624
9,973	10,073
809,868	809,868
<u>1,371,184</u>	<u>3,435,725</u>
<u>825,333</u>	<u>1,476,868</u>
<u>825,333</u>	<u>1,476,868</u>
67,720	1,218,942
11,887,890	38,519,985
579,587	2,632,336
-	3,138,002
(21,503)	8,644,645
<u>12,513,694</u>	<u>54,153,910</u>
<u>\$ 14,710,211</u>	<u>\$ 59,066,503</u>

COUNTY OF PLUMAS
Reconciliation of the Governmental Funds Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2021

Total Fund Balance - Total Governmental Funds	\$ 54,153,910
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds balance sheet.	52,085,506
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.	1,476,868
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	9,192,326
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(3,170,844)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Loans payable	(11,190,000)
Compensated absences	(5,005,813)
Net pension liability	(59,032,178)
Net OPEB liability	(2,059,882)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	<u>5,198,092</u>
Net Position of Governmental Activities	<u><u>\$ 41,647,985</u></u>

The notes to the basic financial statements are an integral part of this statement.

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COUNTY OF PLUMAS
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Road	Local Revenue 2011	Social Services	Mental Health
REVENUES					
Taxes and assessments	\$ 19,587,096	\$ 1,159	\$ -	\$ -	\$ -
Licenses, permits, and franchises	894,397	75,435	- -	- -	- -
Fines and forfeitures	165,761	- -	- -	- -	- -
Intergovernmental	2,600,294	9,042,609	9,290,858	5,510,331	7,811,386
Use of money and property	103,807	65,923	- -	142,212	32,999
Charges for services	1,866,763	545,975	- -	- -	20,853
Other revenues	477,835	3,714	- -	141,583	10,540
Total Revenues	25,695,953	9,734,815	9,290,858	5,794,126	7,875,778
EXPENDITURES					
Current:					
General government	6,667,325	- -	- -	- -	- -
Public protection	14,257,723	- -	- -	- -	- -
Health and welfare	690,959	- -	- -	- -	7,587,208
Public assistance	967,259	- -	- -	11,138,590	- -
Education	670,584	- -	- -	- -	- -
Culture and recreation	479,064	- -	- -	- -	- -
Public ways and facilities	458,035	6,738,605	- -	- -	- -
Debt service:					
Principal	- -	- -	- -	- -	- -
Interest and other charges	- -	- -	- -	- -	- -
Capital outlay	539,360	3,949,050	- -	79,880	- -
Total Expenditures	24,730,309	10,687,655	- -	11,218,470	7,587,208
Excess of Revenues Over (Under) Expenditures	965,644	(952,840)	9,290,858	(5,424,344)	288,570
OTHER FINANCING SOURCES (USES)					
Transfers in	11,865,373	242,550	- -	6,909,577	2,424,096
Transfers out	(10,278,702)	(157,223)	(9,735,765)	(11,846)	(498,658)
Proceeds from sale of capital assets	- -	764	- -	- -	- -
Total Other Financing Sources (Uses)	1,586,671	86,091	(9,735,765)	6,897,731	1,925,438
Net Change in Fund Balances	2,552,315	(866,749)	(444,907)	1,473,387	2,214,008
Fund Balances - Beginning	14,007,602	3,392,186	1,752,216	12,018,693	3,554,016
Cumulative effect of a change in accounting principle	2,517	- -	- -	1,984,932	- -
Fund Balances - Beginning, Restated	14,010,119	3,392,186	1,752,216	14,003,625	3,554,016
Fund Balances - Ending	\$ 16,562,434	\$ 2,525,437	\$ 1,307,309	\$ 15,477,012	\$ 5,768,024

The notes to the basic financial statements are an integral part of this statement.

Other Governmental Funds	Totals
\$ 326,716	\$ 19,914,971
1,860	971,692
60,833	226,594
10,531,205	44,786,683
447,720	792,661
2,050,833	4,484,424
335,282	968,954
<hr/>	<hr/>
13,754,449	72,145,979

623,956	7,291,281
2,644,645	16,902,368
5,350,543	13,628,710
-	12,105,849
-	670,584
-	479,064
874,992	8,071,632
<hr/>	<hr/>
735,000	735,000
432,877	432,877
277,167	4,845,457
<hr/>	<hr/>
10,939,180	65,162,822

2,815,269	6,983,157
-----------	-----------

3,932,290	25,373,886
(4,689,323)	(25,371,517)
8,297	9,061
<hr/>	<hr/>
(748,736)	11,430
<hr/>	<hr/>
2,066,533	6,994,587
<hr/>	<hr/>
10,447,161	45,171,874
<hr/>	<hr/>
-	1,987,449
<hr/>	<hr/>
10,447,161	47,159,323
<hr/>	<hr/>
\$ 12,513,694	\$ 54,153,910

COUNTY OF PLUMAS
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 6,994,587

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital outlay	4,845,457
Less current year depreciation	(2,302,950)
Contributions of capital assets	57,579
Various capital asset adjustments	(7,542)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal retirements	735,000
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Some revenues reported in the Statement of Activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.

Change in unavailable revenue	362,730
-------------------------------	---------

Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.

Change in deferred outflows of resources related to pension	(514,214)
Change in deferred inflows of resources related to pension	921,718
Change in deferred outflows of resources related to OPEB	(53,535)
Change in deferred inflows of resources related to OPEB	(74,398)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Change in compensated absences	137,169
Change in net pension liability	(3,078,587)
Change in net OPEB liability	1,203,289

Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.

818,851

Change in Net Position of Governmental Activities \$ 10,045,154

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 220,924	\$ 134,714	\$ 368,222	\$ 723,860	\$ 560,904
Cash with fiscal agent	-	-	-	-	9,455,751
Receivables:					
Accounts	71,142	36,375	13,490	121,007	-
Intergovernmental	105,949	63,804	-	169,753	-
Prepaid costs	-	100	-	100	-
Inventory	120,096	-	-	120,096	-
Total Current Assets	518,111	234,993	381,712	1,134,816	10,016,655
Noncurrent Assets:					
Restricted cash and investments	-	3,271,708	-	3,271,708	-
Capital Assets:					
Non depreciable	497,438	161,025	-	658,463	-
Depreciable, net	4,950,969	251,246	348,766	5,550,981	-
Total Noncurrent Assets	5,448,407	3,683,979	348,766	9,481,152	-
Total Assets	5,966,518	3,918,972	730,478	10,615,968	10,016,655
DEFERRED OUTFLOWS OF RESOURCES					
Deferred pension adjustments	30,784	-	54,666	85,450	-
Total Deferred Outflows of Resources	30,784	-	54,666	85,450	-
LIABILITIES					
Current Liabilities:					
Accounts payable	36,372	12,479	208,508	257,359	-
Salaries and benefits payable	2,736	-	7,739	10,475	-
Compensated absences payable	1,398	-	2,057	3,455	-
Accrued claims liability	-	-	-	-	4,818,563
Total Current Liabilities	40,506	12,479	218,304	271,289	4,818,563
Noncurrent Liabilities:					
Advances from other funds	20,000	-	-	20,000	-
Closure/post closure liability	-	3,493,794	-	3,493,794	-
Net pension liability	158,662	-	302,093	460,755	-
Net OPEB liability	9,695	-	15,122	24,817	-
Total Noncurrent Liabilities	188,357	3,493,794	317,215	3,999,366	-
Total Liabilities	228,863	3,506,273	535,519	4,270,655	4,818,563

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
		Planning and Operation			
DEFERRED INFLOWS OF RESOURCES					
Deferred pension adjustments		2,442	-	4,937	7,379	-
Deferred OPEB adjustments		13,382	-	20,874	34,256	-
Total Deferred Inflows of Resources		15,824	-	25,811	41,635	-
NET POSITION					
Investment in capital assets		5,448,407	412,271	348,766	6,209,444	-
Unrestricted	304,208	428	(124,952)	179,684	5,198,092
Total Net Position	\$ 5,752,615	\$ 412,699	\$ 223,814	\$ 6,389,128	\$ 5,198,092

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
		Planning and Operation			
OPERATING REVENUES					
Charges for services	\$ 473,875	\$ 401,990	\$ 332,959	\$ 1,208,824	\$ 2,267,101
Other revenues	226,962	7,300	-	234,262	1,418,194
Total Operating Revenues	700,837	409,290	332,959	1,443,086	3,685,295
OPERATING EXPENSES					
Salaries and benefits	135,646	-	296,201	431,847	-
Services and supplies	435,921	251,253	786,939	1,474,113	1,317,866
Claims paid/liability adjustment	-	-	-	-	1,705,539
Depreciation	604,794	36,416	131,953	773,163	-
Total Operating Expenses	1,176,361	287,669	1,215,093	2,679,123	3,023,405
Operating Income (Loss)	(475,524)	121,621	(882,134)	(1,236,037)	661,890
NON-OPERATING REVENUES (EXPENSES)					
Taxes	3,111	-	-	3,111	-
Intergovernmental revenue	30,000	-	971,470	1,001,470	-
Interest income	140,089	26,891	-	166,980	8,933
Total Non-Operating Revenues (Expenses)	173,200	26,891	971,470	1,171,561	8,933
Income (Loss) Before Contributions and Transfers	(302,324)	148,512	89,336	(64,476)	670,823
Capital contributions	623,900	-	113,953	737,853	-
Transfers in	-	-	3,800	3,800	148,028
Transfers out	-	(154,197)	-	(154,197)	-
Change in Net Position	321,576	(5,685)	207,089	522,980	818,851
Total Net Position - Beginning	5,431,039	418,384	16,725	5,866,148	4,379,241
Total Net Position - Ending	\$ 5,752,615	\$ 412,699	\$ 223,814	\$ 6,389,128	\$ 5,198,092

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste	Other Enterprise Funds	Totals	Internal Service Funds
		Planning and Operation			
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 662,433	\$ 372,915	\$ 320,115	\$ 1,355,463	\$ 3,685,295
Payments to suppliers	(866,545)	(204,812)	(795,726)	(1,867,083)	(3,322,855)
Payments to employees	(139,675)	-	(296,442)	(436,117)	-
Net Cash Provided (Used) by Operating Activities	(343,787)	168,103	(772,053)	(947,737)	362,440
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Tax revenue received	3,111	-	-	3,111	-
Intergovernmental revenue received	30,000	18,120	1,091,081	1,139,201	-
Transfers from other funds	-	-	3,800	3,800	148,028
Transfers to other funds	-	(154,197)	-	(154,197)	-
Net Cash Provided (Used) by Noncapital Financing Activities	33,111	(136,077)	1,094,881	991,915	148,028
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(608,280)	-	(113,953)	(722,233)	-
Capital contributions received	867,931	-	-	867,931	-
Net Cash Provided (Used) by Capital and Related Financing Activities	259,651	-	(113,953)	145,698	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	140,089	26,892	-	166,981	8,933
Net Cash Provided (Used) by Investing Activities	140,089	26,892	-	166,981	8,933
Net Increase (Decrease) in Cash and Cash Equivalents	89,064	58,918	208,875	356,857	519,401
Balances - Beginning	131,860	3,347,504	159,347	3,638,711	9,497,254
Balances - Ending	\$ 220,924	\$ 3,406,422	\$ 368,222	\$ 3,995,568	\$ 10,016,655

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (475,524)	\$ 121,621	\$ (882,134)	\$ (1,236,037)	\$ 661,890
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	604,794	36,416	131,953	773,163	-
Decrease (increase) in:					
Accounts receivable	(38,404)	(36,375)	(12,844)	(87,623)	-
Prepaid costs	-	(100)	-	(100)	-
Inventory	(51,967)	-	-	(51,967)	-
Pension adjustments - deferred outflows	2,540	-	7,695	10,235	-
OPEB adjustments - deferred outflows	244	-	380	624	-
Increase (decrease) in:					
Accounts payable	(378,657)	2,858	(8,787)	(384,586)	-
Salaries and benefits payable	(4,670)	-	(4,735)	(9,405)	-
Unearned revenue	-	-	-	-	-
Compensated absences payable	(442)	-	(37)	(479)	-
Accrued claims liability	-	-	-	-	(299,450)
Closure/post closure liability	-	43,683	-	43,683	-
Net pension liability	5,101	-	7,430	12,531	-
Net OPEB liability	(5,164)	-	(8,056)	(13,220)	-
Pension adjustments - deferred inflows	(2,411)	-	(4,124)	(6,535)	-
OPEB adjustments - deferred inflows	773	-	1,206	1,979	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (343,787)</u>	<u>\$ 168,103</u>	<u>\$ (772,053)</u>	<u>\$ (947,737)</u>	<u>\$ 362,440</u>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Net Position
Fiduciary Funds
June 30, 2021

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash and investments	\$ 76,486,336	\$ -
Receivables:		
Taxes	- -	2,310,797
Intergovernmental	306,933	-
Prepaid costs	5,424	-
	<hr/>	<hr/>
Total Assets	<hr/> 76,798,693	<hr/> 2,310,797
LIABILITIES		
Accounts payable	640,244	-
Salaries and benefits payable	141,411	-
Due to other funds	- -	46,835
	<hr/>	<hr/>
Total Liabilities	<hr/> 781,655	<hr/> 46,835
NET POSITION		
Restricted for:		
Pool participants	76,017,038	-
Individuals, organizations and other governments	- -	2,263,962
	<hr/>	<hr/>
Total Net Position	<hr/> \$ 76,017,038	<hr/> \$ 2,263,962

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF PLUMAS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Investment Trust Funds	Custodial Funds
ADDITIONS		
Contributions to investment pool	\$131,117,034	\$ 60,450,053
Net investment income	436,121	38,504
Total Additions	<u>131,553,155</u>	<u>60,488,557</u>
DEDUCTIONS		
Distributions from investment pool	113,442,156	59,518,384
Total Deductions	<u>113,442,156</u>	<u>59,518,384</u>
Total Change in Net Position	<u>18,110,999</u>	<u>970,173</u>
Net Position - Beginning	57,906,039	3,281,238
Cumulative effect of a change in accounting principle	-	(1,987,449)
Net Position - Beginning, Restated	<u>57,906,039</u>	<u>1,293,789</u>
Net Position - Ending	<u>\$ 76,017,038</u>	<u>\$ 2,263,962</u>

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a county-wide basis including law and justice, education, detention, social services and health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Supervisors. The financial statements of the individual component units may be obtained by writing to the County of Plumas, Auditor-Controller's Office, 520 W. Main Street, Quincy, CA 95971.

Blended Component Units

County Fair - The County Fair was established by the County Board of Supervisors. The Fair Board is composed of members appointed by the County's Board of Supervisors. The County elected officials have a continuing full or partial oversight responsibility over and accountability for fiscal matters of the fair. As an integral part of the County, the County fair is reported as a nonmajor special revenue fund in the County's financial statements.

Special Districts Governed by the Board of Supervisors - The County Board of Supervisors is the governing body of a number of special purpose district funds. Among its duties, the County Board of Supervisors approves the budgets, special taxes and fees and all payments of these special districts. As an integral part of the County, the special districts are reported as nonmajor special revenue funds in the County's financial statements.

Air Pollution
Crescent Mills Lighting
Quincy Lighting
Beckwourth CSA Sewer

Flood Control
CSA #11 Ambulance
Walker Ranch CSD
Grizzly Ranch CSD

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

CSA #12 Plumas County Transit - The CSA #12 Plumas County Transit was established June 1, 1982 to provide transportation services for the County. The County Board of Supervisors is the governing body of this fund and approves all payments. As an integral part of the County, this fund is reported as a nonmajor enterprise fund in the County's financial statements.

County of Plumas Public Facilities Corporation - The Corporation was originally established in 2002 as a nonprofit public benefit corporation. The Corporation was reorganized in 2015 to refinance certificates of participation previously issued. The Corporation was created for the purpose of providing financing for public capital improvements owned and operated by the County. The Corporation is the lessor for the County's Umpqua Bank Loan and makes debt service payments on behalf of the County. The Board of Supervisors is the governing body of the Corporation and because its financial and operational relationship with the County is closely integrated, the activity and debt of the Corporation is reported in the County financial statements and the Corporation does not issue separate financial statements.

Discretely Presented Component Units

There are no component units of the County which meet the criteria for discrete presentation.

Related Organizations

Plumas County Community Development Commission - The Plumas County Community Development Commission (PCCDC) was established to operate and to govern the Housing Authority and the Community Development Commission. PCCDC is considered to be a related organization to the County of Plumas.

Joint Agencies

The County is a participant in Trindel Insurance Fund (Trindel) the purpose of which is to provide for the creation and operation of a common risk sharing and insurance purchasing pool to be used to meet the obligations of the member counties to provide Worker's Compensation benefits for their employees and to provide public liability and property damage insurance for its members. Trindel is governed by a Joint Powers Agreement between the member counties pursuant to Article 1 (commencing with Section 6500), Chapter 5 of Division 7, Title 1 of the Government Code of California. Complete audited financial statements can be obtained from their office at P.O. Box 2069, Weaverville, CA 96093. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

The County is a member of the California State Association of Counties Excess Insurance Authority (CSACEIA). CSACEIA is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. CSACEIA operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. CSACEIA is under the control and direction of a board of directors consisting of representatives of the fifty member counties. Complete audited financial statements can be obtained from CSACEIA's office at 75 Iron Point Circle, Suite 200, Folsom, CA 95630. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the nonfiduciary activities of the County and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the County's business-type activities and each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down are included in the program expense reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and proprietary funds are separately aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General fund includes such activities as public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.
- The Road fund is a special revenue fund used to account for revenues and expenditures for streets and road expansion. Funding comes primarily from state highway users tax and state and federal highway improvement grants.
- The Local Revenue 2011 fund is a special revenue fund used to account for revenues and expenditures related to realignment funding. Funding comes primarily from state realignment revenues.
- The Social Services fund is a special revenue fund used to account for revenues and expenditures for social welfare. Funding comes primarily from state and federal grant revenues.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- The Mental Health fund is a special revenue fund used to account for revenues and expenditures for mental health programs. Funding comes primarily from state grant revenue.

The County reports the following major proprietary funds:

- The Airport fund is an enterprise fund used to account for activity related to providing customers with airport facilities and services.
- The Solid Waste Planning and Operation fund is an enterprise fund used to account for activity related to providing customers with solid waste service.

The County reports the following additional fund types:

- Internal Service funds account for the County's self-insurance programs which provide services to other departments on a cost reimbursement basis.
- The Investment Trust funds account for the external portion of the County's Investment Pool which commingles resources of legally separate local governments within the County in an investment portfolio for the benefit of all participants. These entities include school districts and other special districts governed by local boards, regional boards, and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These include unapportioned property taxes and other custodial funds.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus (Continued)

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary funds include investment trust funds and custodial funds. All investment trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial funds are reported using the accrual basis of accounting to recognize receivables and payables.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when purchased, including cash with fiscal agent, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Investments

The County sponsors an investment pool that is managed by the County Treasurer. The County's pool activity is governed by California Government Code Sections 27000.1 and 53607, as well as the County's investment policy.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Investments (Continued)

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2021, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General fund per County policy. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Restricted Cash and Investments

Restricted assets in the County's enterprise funds represent cash and investments held in the Solid Waste Planning and Operation fund of \$3,271,708 for closure/post-closure funding.

H. Receivables

Receivables for governmental activities consist mainly of accounts, taxes, and intergovernmental revenue. Receivables for business-type activities consist mainly of user fees and intergovernmental revenue. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

I. Other Assets

Prepaid Costs

Payments made for services that will benefit periods beyond June 30, 2021 are recorded as prepaid costs in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental funds and proprietary funds. Inventory recorded by governmental funds includes postage and materials and supplies for roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Inventory recorded by proprietary funds includes fuel for the Airport. Proprietary fund inventories are recorded as expenses at the time the inventory is consumed.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than \$5,000 and an estimated useful life of more than five years. Capital assets are recorded at historical cost, or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Infrastructure assets, including bridges and roads, have been stated at estimated historical cost. Estimated historical cost for bridges was arrived at by developing a listing of all bridges constructed after 1980. Using the year constructed, width, and length of the bridges, the estimated historical cost was calculated. Estimated historical cost for roads was arrived at by developing a list of all roads located within the County. Each road was identified by type, paved/flat, paved/hillside, and graveled. The current cost assigned to each road was factored back to the year of construction using the federal-aid highway construction factors to arrive at an estimated historical cost for each road.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5 to 25 years
Structures and improvements	5 to 50 years
Infrastructure	30 to 50 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

K. Property Tax

The State of California's (State) Constitution Article XIIIIA provides that the combined maximum property tax rate on any given property may not exceed 1 percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value, as defined by Article XIIIIA, and may be adjusted by no more than 2 percent per fiscal year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

The County of Plumas is responsible for assessing, collecting, and distributing property taxes in accordance with State law. Property taxes are levied on both secured (real property) and unsecured (personal property other than land and buildings) property. Supplemental property taxes are assessed upon transfer of ownership in property or completion of new construction.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax (Continued)

The County levies, bills, and collects taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Due dates	November 1 (1 st installment) February 1 (2 nd installment)	July 1
Delinquent dates	December 10 (1 st installment) April 10 (2 nd installment)	August 31

The County of Plumas apportions secured property tax revenue in accordance with the alternate method of distribution, the “Teeter Plan”, as prescribed by Sections 4701 through 4717 of the California Revenue and Taxation code. Under the Teeter Plan, the County allocates to local taxing agencies 100 percent of the secured property taxes billed. In return, the County retains penalties and interest on delinquent secured taxes in the Tax Loss Reserve Fund (TLRF). The primary purpose of TLRF is to cover losses that may occur as a result of special sales of tax-defaulted property.

The County is legally required to maintain a minimum balance of 1 percent of the annual taxes levied on properties participating in the Teeter Plan. The balance in the TLRF was \$454,299 at June 30, 2021. The County’s management believes that any ownership rights to the TLRF the County may have are effective only upon a Board approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County’s Teeter Plan and accounted for in an agency fund.

L. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide Statement of Activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

N. Compensated Absences

The County's policy regarding vacation and other leave obligations is to permit employees to accumulate earned but unused vacation and other leave obligations. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature, while the proprietary funds report the liability as it is incurred. The County includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

P. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item which qualifies for reporting in this category. This item relates to the outflows from changes in the net pension liability and is reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items which qualify for reporting in this category. The first item, unavailable revenue, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

R. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

S. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 84, “Fiduciary Activities” The requirements of this statement are effective for periods beginning after December 15, 2019. The County implemented this statement for the fiscal year ended June 30, 2021.

Statement No. 90, “Majority Equity Interest” In September 2018, the GASB issued Statement No. 90, an amendment of GASB Statements No. 14 and No. 61. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends June 30, 2021. The County does not have any majority equity interests to report for the year ended June 30, 2021.

T. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 87 “Leases” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Future Accounting Pronouncements (Continued)

Statement No. 89 "Accounting for Interest Cost Incurred Before the End of a Construction Period" The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)

Statement No. 91 "Conduit Debt Obligations" The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)

Statement No. 92 "Omnibus 2020" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 93 "Replacement of Interbank Offered Rates" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 96 "Subscription-Based Information Technology Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position/Fund Balance

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning net position/fund balance. During the current year the County reported a prior period adjustment to reflect the cumulative effect of an accounting change of reclassifying custodial funds to governmental funds, as required by GASB Statement No. 84.

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	<u>Governmental Activities</u>
Net Position, June 30, 2020, as previously reported	\$ 29,615,382
Adjustment associated with:	
Cumulative effect of changing custodial funds to governmental funds	1,987,449
Total Adjustments	1,987,449
Net Position, July 1, 2020, as restated	<u>\$ 31,602,831</u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Restatement of Net Position/Fund Balance (Continued)

The impact of the restatement on the fund balance of the fund financial statements as previously reported is presented below:

	General Fund	Social Services	Custodial Funds
Fund Balance, June 30, 2020, as previously reported	\$ 14,007,602	\$ 12,018,693	\$ 3,281,238
Adjustment associated with:			
Cumulative effect of changing custodial funds to governmental funds	2,517	1,984,932	(1,987,449)
Total Adjustments	2,517	1,984,932	(1,987,449)
Fund Balance, June 30, 2020, as restated	\$ 14,010,119	\$ 14,003,625	\$ 1,293,789

B. Deficit Fund Balance/Net Position

The following non-major governmental fund had a deficit fund balance as of June 30, 2021. This deficit is expected to be eliminated through future additional funding.

Beckwourth CSA Sewer \$ 21,503

The following non-major enterprise fund had deficit net position as of June 30, 2021. This deficit is expected to be eliminated through future additional funding.

Senior Transit \$ 25,244

C. Rebatable Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At June 30, 2021, the County does not expect to incur a liability.

NOTE 3: CASH AND INVESTMENTS

The County Treasurer manages, in accordance with California Government Code Section 53600, funds deposited in the investment pool by the County, all county school districts, various special districts, and some cities within the County. The County investment pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's Investment Policy govern the investment pool activity. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

The Board of Supervisors monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the Board of Supervisors and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments, with the exception of deposits with fiscal agents, are considered part of the investment pool.

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as Investment Trust Funds which do not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled \$76,486,336 at June 30, 2021.

A. Financial Statement Presentation

As of June 30, 2021, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 65,306,082
Investment trust funds	<u>76,486,336</u>
Total Cash and Investments	<u><u>\$ 141,792,418</u></u>

As of June 30, 2021, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 17,074
Deposits (less outstanding checks)	<u>8,642,709</u>
Total Cash in County Pool	8,659,783
Deposits with fiscal agents	<u>9,455,751</u>
Total Cash	<u>18,115,534</u>
Investments:	
In Treasurer's Pool	<u>123,676,884</u>
Total Investments	<u>123,676,884</u>
Total Cash and Investments	<u><u>\$ 141,792,418</u></u>

B. Cash

At year end, the carrying amount of the County's cash deposits (including amounts in checking accounts, money market accounts and deposits with fiscal agents) was \$18,098,460 and the bank balance was \$20,119,116. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the County had cash on hand of \$17,074.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

B. Cash (Continued)

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the County's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

Pursuant to Section 53646 of the Government Code, the County prepares an investment policy annually and presents it to the Board of Supervisors for review and approval. The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law. Under the provisions of the County's investment policy the County may invest or deposit in the following:

U.S. Treasuries
Federal Agency or United States government-sponsored enterprise obligations
Obligations of the State of California or any local agency within the State
Registered Treasury Notes or Bonds of any of the other 49 states in addition to California
Bankers' Acceptances
Repurchase Agreements
Commercial Paper
Time Certificates of Deposit
Negotiable Certificates of Deposit
Medium-Term Notes
Shares of Beneficial Interest
State of California Local Agency Investment Fund (LAIF)
Asset-Backed Securities
Supranationals
California Asset Management Program (CAMP)

Fair Value of Investments - The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The County's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the County's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2021, the County had the following recurring fair value measurements:

Investment Type	Fair Value Measurements Using			
	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level				
U.S. Treasuries	\$ 9,788,459	\$ 9,788,459	\$ -	\$ -
Federal Agencies	9,709,928	9,709,928	-	-
Medium -Term Notes	6,853,268	6,853,268	-	-
Negotiable Certificates of Deposit	1,575,000	1,575,000	-	-
Municipal Bonds	1,069,430	1,069,430	-	-
Supranationals	1,347,011	1,347,011	-	-
Asset-Backed Securities	1,183,979	1,183,979	-	-
Total Investments Measured at Fair Value	31,527,075	\$ 31,527,075	\$ -	\$ -
Investments in External Investment Pools				
LAIF	38,259,583			
CAMP	53,890,226			
Total Investments	\$ 123,676,884			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. Any investments that mature more than five years from the date of purchase require prior approval of the Board of Supervisors.

As of June 30, 2021, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Weighted Average Maturity (Years)	
		0-1 year	1-5 years	Fair Value	(Years)
U.S. Treasuries	1.250-2.500%	\$ 346,835	\$ 9,441,624	\$ 9,788,459	2.60
Federal Agencies	0.250-3.750%	791,403	8,918,525	9,709,928	2.91
Medium -Term Notes	0.400-3.875%	334,898	6,518,371	6,853,268	12.08
Negotiable Certificates of Deposit	0.590-2.040%	335,000	1,240,000	1,575,000	1.15
Municipal Bonds	0.794-3.743%	-	1,069,430	1,069,430	2.44
Supranationals	0.125-2.500%	-	1,347,011	1,347,011	1.98
Asset-Backed Securities	0.340-3.130%	-	1,183,979	1,183,979	2.32
LAIF	Variable	38,259,583	-	38,259,583	-
CAMP	Variable	53,890,226	-	53,890,226	-
Total Investments		\$93,957,945	\$ 29,718,940	\$123,676,884	1.18

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by the type of investment to be met at time of purchase. Presented below is the minimum rating required by (where applicable) the California Government Code or the County's investment policy, and the actual rating as of year-end for each investment type.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
U.S. Treasuries	-	-	-	7.91%
Federal Home Loan Bank	-	-	-	2.30%
Federal Home Loan Mortgage Corporation - CMO	-	-	-	0.40%
Federal Home Loan Mortgage Corporation	-	-	-	2.03%
Federal National Mortgage Association	-	-	-	2.79%
Federal National Mortgage Association - CMO	-	-	-	0.33%
Medium-Term Notes	A	A	A1	0.08%
Medium-Term Notes	A	A	A2	0.64%
Medium-Term Notes	A	A-	A2	0.54%
Medium-Term Notes	A	A-	A3	0.88%
Medium-Term Notes	A	A+	A1	0.64%
Medium-Term Notes	A	A+	A2	0.13%
Medium-Term Notes	A	AA	A1	0.15%
Medium-Term Notes	A	AA	Aa2	0.24%
Medium-Term Notes	A	AA-	A1	0.07%
Medium-Term Notes	A	AA-	Aa2	0.20%
Medium-Term Notes	A	AA+	Aa1	0.20%
Medium-Term Notes	A	BBB	Baa2	0.22%
Medium-Term Notes	A	BBB+	A1	0.48%
Medium-Term Notes	A	BBB+	A2	0.44%
Medium-Term Notes	A	BBB+	A3	0.37%
Medium-Term Notes	A	BBB+	Baa1	0.26%
Negotiable Certificates of Deposit	N/A	A	A1	0.20%
Negotiable Certificates of Deposit	N/A	A+	Aa2	0.20%
Negotiable Certificates of Deposit	N/A	A+	Aa3	0.20%
Negotiable Certificates of Deposit	N/A	AA-	Aa2	0.20%
Negotiable Certificates of Deposit	N/A	AA-	Aa3	0.20%
Negotiable Certificates of Deposit	N/A	A-1	P-1	0.27%
Municipal Bonds	A	A+	A2	0.05%
Municipal Bonds	A	A+	Aa3	0.22%
Municipal Bonds	A	AA	Aa2	0.27%
Municipal Bonds	A	AA+	NR	0.27%
Municipal Bonds	A	NR	NR	0.05%
Supranationals	N/A	AAA	Aaa	1.09%
Asset-Backed Securities	N/A	AAA	Aaa	0.19%
Asset-Backed Securities	N/A	NR	Aaa	0.14%
Asset-Backed Securities	N/A	AAA	NR	0.63%
LAIF	N/A	Unrated	Unrated	30.95%
CAMP	N/A	Unrated	Unrated	43.57%
Total				100.00%

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in safekeeping by a third-party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer.

D. Investment in External Investment Pools

The County of Plumas maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but it is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2021, the County's investment in LAIF valued at amortized cost was \$38,259,583 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$193.3 billion. Of that amount, 97.69 percent is invested in non-derivative financial products and 2.31 percent in structured notes and asset-backed securities.

The County of Plumas also maintains an investment in the California Asset Management Program (CAMP), a California Joint Powers Authority established in 1989 by the treasurers and finance directors of several California agencies. CAMP was created to provide professional investment services to California public agencies at a reasonable cost. The County's investment with CAMP as of June 30, 2021, was \$53,890,226, which approximates fair value. There are no restrictions on withdrawal of funds.

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net position and changes in net position for the Treasurer's Pool at June 30, 2021:

	Internal Participants	External Participants	Total Pool
Statement of Net Position			
Cash on hand	\$ 17,074	\$ -	\$ 17,074
Deposits (less outstanding checks)	8,642,709	-	8,642,709
Investments	<u>47,190,548</u>	<u>76,486,336</u>	<u>123,676,884</u>
Net Position at June 30, 2021	<u><u>\$ 55,850,331</u></u>	<u><u>\$ 76,486,336</u></u>	<u><u>\$ 132,336,667</u></u>
Statement of Changes in Net Position			
Net position at July 1, 2020	\$ 48,815,932	\$ 57,906,039	\$ 106,721,971
Net changes in investments by pool participants	<u>7,034,399</u>	<u>18,850,297</u>	<u>25,614,696</u>
Net Position at June 30, 2021	<u><u>\$ 55,850,331</u></u>	<u><u>\$ 76,486,336</u></u>	<u><u>\$ 132,336,667</u></u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements/ Adjustments	Balance June 30, 2021
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,112,930	\$ -	\$ -	\$ 2,112,930
Construction in progress	<u>11,498,001</u>	<u>3,850,989</u>	<u>-</u>	<u>15,348,990</u>
Total Capital Assets, Not Being Depreciated	<u>13,610,931</u>	<u>3,850,989</u>	<u>-</u>	<u>17,461,920</u>
Capital Assets, Being Depreciated:				
Building and improvements	36,086,649	306,362	-	36,393,011
Equipment	25,687,392	617,890	(431,546)	25,873,736
Software	1,375,119	127,564	-	1,502,683
Infrastructure	<u>40,116,236</u>	<u>232</u>	<u>-</u>	<u>40,116,468</u>
Total Capital Assets, Being Depreciated	<u>103,265,396</u>	<u>1,052,048</u>	<u>(431,546)</u>	<u>103,885,898</u>
Less Accumulated Depreciation For:				
Building and improvements	(17,021,659)	(594,938)	-	(17,616,597)
Equipment	(21,725,327)	(1,040,123)	424,003	(22,341,447)
Software	(1,367,830)	(7,288)	-	(1,375,118)
Infrastructure	<u>(27,268,549)</u>	<u>(660,601)</u>	<u>-</u>	<u>(27,929,150)</u>
Total Accumulated Depreciation	<u>(67,383,365)</u>	<u>(2,302,950)</u>	<u>424,003</u>	<u>(69,262,312)</u>
Total Capital Assets, Being Depreciated, Net	<u>35,882,031</u>	<u>(1,250,902)</u>	<u>(7,543)</u>	<u>34,623,586</u>
Governmental Activities Capital Assets, Net	<u>\$ 49,492,962</u>	<u>\$ 2,600,087</u>	<u>(\$ 7,543)</u>	<u>\$ 52,085,506</u>
 Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 620,152	\$ -	\$ -	\$ 620,152
Construction in progress	<u>38,311</u>	<u>-</u>	<u>-</u>	<u>38,311</u>
Total Capital Assets, Not Being Depreciated	<u>658,463</u>	<u>-</u>	<u>-</u>	<u>658,463</u>
Capital Assets, Being Depreciated:				
Building and improvements	1,290,807	-	-	1,290,807
Equipment	2,638,344	661,408	-	3,299,752
Software	15,660	-	-	15,660
Infrastructure	<u>13,620,463</u>	<u>60,823</u>	<u>-</u>	<u>13,681,286</u>
Total Capital Assets, Being Depreciated	<u>17,565,274</u>	<u>722,231</u>	<u>-</u>	<u>18,287,505</u>
Less Accumulated Depreciation For:				
Building and improvements	(1,009,169)	(35,556)	-	(1,044,725)
Equipment	(2,200,215)	(191,413)	-	(2,391,628)
Software	(15,660)	-	-	(15,660)
Infrastructure	<u>(8,738,317)</u>	<u>(546,194)</u>	<u>-</u>	<u>(9,284,511)</u>
Total Accumulated Depreciation	<u>(11,963,361)</u>	<u>(773,163)</u>	<u>-</u>	<u>(12,736,524)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,601,913</u>	<u>(50,932)</u>	<u>-</u>	<u>5,550,981</u>
Business-Type Activities Capital Assets, Net	<u>\$ 6,260,376</u>	<u>(\$ 50,932)</u>	<u>\$ -</u>	<u>\$ 6,209,444</u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	\$ 557,644
Public protection	400,810
Health and welfare	91,284
Public assistance	101,267
Education	17,789
Culture and recreation	46,749
Public ways and facilities	<u>1,087,407</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 2,302,950</u>

Depreciation expense was charged to business-type activities as follows:

Airport	\$ 604,794
Solid Waste	36,416
Transit	<u>131,953</u>
Total Depreciation Expense – Business-Type Activities	<u>\$ 773,163</u>

Construction in Progress

Construction in progress for governmental activities relates primarily to work performed on the Gansner Park river pathway and various bridge and road projects.

NOTE 5: INTERFUND TRANSACTIONS

Due From/To Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds.

The following are due from and due to balances as of June 30, 2021:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 46,835	\$ -
Custodial funds	-	<u>46,835</u>
Total	<u>\$ 46,835</u>	<u>\$ 46,835</u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2021:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General fund	\$ 829,868	\$ -
Nonmajor governmental funds	-	809,868
Airport	-	20,000
Total	<u>\$ 829,868</u>	<u>\$ 829,868</u>

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 11,865,373	\$ 10,278,702
Road	242,550	157,223
Local Revenue 2011	-	9,735,765
Social Services	6,909,577	11,846
Mental Health	2,424,096	498,658
Nonmajor governmental funds	3,932,290	4,689,323
Solid Waste Planning and Operation	-	154,197
Nonmajor enterprise funds	3,800	-
Internal service funds	<u>148,028</u>	<u>-</u>
Total	<u>\$ 25,525,714</u>	<u>\$ 25,525,714</u>

NOTE 6: UNEARNED REVENUE

At June 30, 2021, the components of unearned revenue were as follows:

	<u>Unearned</u>
General fund	
Payments received in advance	\$ 100
Nonmajor governmental funds	
Fair revenue received in advance	9,973
Total	<u>\$ 10,073</u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

Type of Indebtedness	Balance July 1, 2020	Adjustments/ Additions	Retirements	Balance June 30, 2021	Amounts Due Within One Year
Governmental Activities					
Loans from direct borrowings	\$ 11,925,000	\$ -	(\$ 735,000)	\$ 11,190,000	\$ 760,000
Compensated absences	<u>5,142,982</u>	<u>3,432,256</u>	<u>(3,569,425)</u>	<u>5,005,813</u>	<u>3,569,425</u>
Total Governmental Activities	<u>\$ 17,067,982</u>	<u>\$ 3,432,256</u>	<u>(\$ 4,304,425)</u>	<u>\$ 16,195,813</u>	<u>\$ 4,329,425</u>
Business-Type Activities					
Closure/postclosure liability	\$ 3,450,111	\$ 43,683	\$ -	\$ 3,493,794	\$ -
Compensated absences	<u>3,934</u>	<u>11,951</u>	<u>(12,430)</u>	<u>3,455</u>	<u>3,455</u>
Total Business-Type Activities	<u>\$ 3,454,045</u>	<u>\$ 55,634</u>	<u>(\$ 12,430)</u>	<u>\$ 3,497,249</u>	<u>\$ 3,455</u>

Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred. The closure/postclosure liability will be liquidated by the Solid Waste Planning and Operation fund.

Individual issues of debt payable outstanding at June 30, 2021, are as follows:

Governmental Activities

Loans from Direct Borrowings:

Umpqua Bank Loan, issued June 1, 2015, in the amount of \$15,255,000 and payable in annual installments of \$640,000 to \$1,125,000, with an interest rate of 3.63% and maturity on June 1, 2033. The loan was used to refinance the certificates of participation previously used to fund the acquisition and construction of the health and human services center, a permit center, and an animal shelter, as well as finance a new jail facility. The loan is secured by the annex, jail and animal shelter.

\$ 11,190,000

Total Loans from Direct Borrowings

11,190,000

Total Governmental Activities

\$ 11,190,000

Following is a schedule of debt payment requirements of governmental activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities and landfill closure/postclosure costs which are reported in Note 9.

Governmental Activities

Year Ended June 30	Loans from Direct Borrowings		
	Principal	Interest	Total
2022	\$ 760,000	\$ 406,197	\$ 1,166,197
2023	790,000	378,609	1,168,609
2024	820,000	349,932	1,169,932
2025	845,000	320,166	1,165,166
2026	875,000	289,493	1,164,493
2027-2031	4,890,000	946,522	5,836,522
2032-2033	<u>2,210,000</u>	<u>121,061</u>	<u>2,331,061</u>
Total	<u>\$ 11,190,000</u>	<u>\$ 2,811,980</u>	<u>\$ 14,001,980</u>

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 8: LEASES

Operating Leases

Rental expenses incurred under operating leases are not considered material.

NOTE 9: CLOSURE/POSTCLOSURE

The County of Plumas is responsible for one operating and one closed landfill site. State and Federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. GASB Statement No. 18 requires that a portion of these closure and postclosure care costs be reported as an operating expense in each year based on landfill capacity used as of each statement of net position date. The \$3,493,794 reported as closure/postclosure liability at June 30, 2021, represents the cumulative amount reported to date based on the estimates used ranging from 45 to 100 percent of total permitted site capacity filled.

The County will recognize the remaining estimated cost of closure and postclosure care of \$3,687,301 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2021, cash and investments of \$3,271,708 were held to fund closure costs. This deposit is held in the Solid Waste Planning and Operation enterprise fund. The County has approved a pledge of revenue to fund the postclosure costs. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

NOTE 10: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 10: NET POSITION (CONTINUED)

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports \$39,380,914 restricted net position, of which there is no net position restricted by enabling legislation.

NOTE 11: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the County’s highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the County that can, by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the County’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body (i.e., budget or finance committee) or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the County’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2021, were distributed as follows:

	General	Road	Local Revenue 2011	Social Services	Mental Health	Nonmajor Governmental Funds	Totals
Nonspendable:							
Prepaid costs	\$ 35,692	\$ -	\$ -	\$ 6,550	\$ -	\$ 67,720	\$ 109,962
Inventory	-	279,112	-	-	-	-	279,112
Advances to other funds	829,868	-	-	-	-	-	829,868
Subtotal	865,560	279,112	-	6,550	-	67,720	1,218,942
Restricted for:							
General government	1,839,975	-	1,307,309	-	-	1,819,865	4,967,149
Public protection	-	-	-	-	-	4,935,329	4,935,329
Health and welfare	-	-	-	-	5,768,024	2,047,269	7,815,293
Public assistance	-	-	-	15,470,462	-	-	15,470,462
Public ways and facilities	-	2,246,325	-	-	-	1,822,277	4,068,602
Capital projects	-	-	-	-	-	312,190	312,190
Debt services	-	-	-	-	-	950,960	950,960
Subtotal	1,839,975	2,246,325	1,307,309	15,470,462	5,768,024	11,887,890	38,519,985
Committed to:							
General government	2,002,868	-	-	-	-	579,587	2,582,455
Public protection	49,881	-	-	-	-	-	49,881
Subtotal	2,052,749	-	-	-	-	579,587	2,632,336
Assigned to:							
Capital projects	160,227	-	-	-	-	-	160,227
General government	4,029	-	-	-	-	-	4,029
Public protection	2,917,249	-	-	-	-	-	2,917,249
Public assistance	56,497	-	-	-	-	-	56,497
Subtotal	3,138,002	-	-	-	-	-	3,138,002
Unassigned	8,666,148	-	-	-	-	(21,503)	8,644,645
Total	\$ 16,562,434	\$ 2,525,437	\$ 1,307,309	\$ 15,477,012	\$ 5,768,024	\$ 12,513,694	\$ 54,153,910

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Supervisors adopted a fund balance policy on May 17, 2011 for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures. The policy also provides for a measure of financial protection for the County against unforeseen circumstances and to comply with GASB 54. The minimum unrestricted fund balance may be recognized within the committed, assigned, or unassigned classifications.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the County's Safety cost-sharing multiple-employer defined benefit pension plan and Miscellaneous agent multiple-employer defined benefit pension plan (Plan), administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the County added retirement tiers for both the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the County's retirement costs.

Summary of Rate of Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Sheriff PEPRA	Safety Sheriff officers hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous employees hired before January 1, 2013
Safety Sheriff	Safety Sheriff officers hired before January 1, 2013
Safety County Peace Officer	Safety County peace officers hired before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Each Rate Tier's specific provisions and benefits in effect at June 30, 2021, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.0% @ 55	50-55	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52-62	1.000% to 2.500%
Safety Sheriff	3.0% @ 55	50-55	2.400% to 3.000%
Safety County Peace Officer	2.0% @ 50	50-55	2.000% to 2.700%
Safety Sheriff PEPRA	2.7% @ 57	50-57	2.000% to 2.700%

Employees Covered

At June 30, 2021, the following employees were covered by the benefit terms for the Miscellaneous Rate Tier including independent entities (courts):

	<u>Inactive Employees Or Beneficiaries Currently Receiving Benefits</u>	<u>Inactive Employees Entitled to But Not Yet Receiving Benefits</u>	<u>Active Employees</u>
Miscellaneous	480	389	332

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	9.185%	7.250%	4.000%
Miscellaneous PEPRA	9.185%	6.250%	0.000%
Safety Sheriff	22.397%	9.000%	2.000%
Safety County Peace Officer	0.000%	9.000%	2.000%
Safety Sheriff PEPRA	13.884%	12.750%	0.000%

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 4,585,265	\$ -
Safety	1,463,021	-

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

B. Net Pension Liability

The County's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increase	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	The lesser of contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Long-Term Expected Rate of Return (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability

As of June 30, 2021, the changes in the net pension liability of the agent multiple-employer defined benefit pension plan, including independent entities (Courts), is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Miscellaneous:			
Balances at June 30, 2020	<u>\$ 155,684,793</u>	<u>\$ 110,638,555</u>	<u>\$ 45,046,238</u>
Changes for the year:			
Service cost	2,861,450	-	2,861,450
Interest on total pension liability	10,910,062	-	10,910,062
Difference between expected and actual experience	(254,794)	- (	254,794)
Contributions - employer	-	4,585,265 (	4,585,265)
Contributions - employee	-	1,361,668 (	1,361,668)
Net investment income	-	5,469,874 (	5,469,874)
Benefit payments, including refunds of employee contributions	(8,544,905) (	8,544,905)	-
Administrative expense	-	(155,973)	155,973
Net Changes	<u>4,971,813</u>	<u>2,715,929</u>	<u>2,255,884</u>
Balances at June 30, 2021	<u>\$ 160,656,606</u>	<u>\$ 113,354,484</u>	<u>47,302,122</u>
Less:			
Amount allocated to independent entities			(1,664,516)
Balance at June 30, 2021			<u>\$ 45,637,606</u>

As of June 30, 2021, the County reported a net pension liability for its proportionate share of the net pension liability of the cost-sharing multiple-employer defined benefit pension plan as follows:

	Proportionate Share of Net Pension Liability
Safety	<u>\$ 13,855,327</u>
Total Net Pension Liability	<u>\$ 13,855,327</u>

The County's net pension liability for the cost-sharing multiple-employer defined benefit pension plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for the cost-sharing multiple-employer defined benefit pension plan as of June 30, 2020 and 2021 was as follows:

	Proportion June 30, 2020	Proportion June 30, 2021	Change - Increase (Decrease)
Safety	.20789%	.20796%	.00007%

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous Safety	\$ 66,289,427 19,709,372	\$ 47,302,122 13,855,327	\$ 31,372,723 9,051,528

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2021, the County recognized pension expense of \$9,070,226. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 6,442,188	\$ -
Changes of assumptions	- (	46,152)
Differences between expected and actual experience	1,807,869	(163,796)
Net differences between projected and actual earnings on plan investments.	1,203,678	- (
Adjustment due to differences in proportions	23,360	66,329)
Difference between County contributions and proportionate share of contributions	- (	76,606)
Total	9,477,095	(352,883)
Less: amount allocated to independent entities	(199,519)	18,096
Total	\$ 9,277,776	(\$ 334,787)

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

\$6,442,188 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended <u>June 30</u>	
2022	\$ 429,167
2023	704,698
2024	931,005
2025	617,154
Thereafter	-
Total	\$ 2,682,024

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The County's defined benefit OPEB plan (the Plan) provides retiree healthcare benefits to qualifying employees retiring directly from the County. The benefit level is determined by date of hire, length of service and bargaining unit. The County has two insurance companies, determined by bargaining unit; it contracts for medical coverage to be provided through agency multiple-employer CalPERS Health and Operating Engineer's Health plans. Vision and dental coverage is contracted separately for the employees being covered by CalPERS Health; whereas Operating Engineer's include vision and dental coverage through their health plan.

Benefits Provided

The County provides post-employment health benefits to eligible employees at retirement. The plans available and the County's financial obligation vary by employee group as summarized below:

Confidential Employees

Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for an active employee are: \$567.48 for single coverage, \$1,156.12 for the two-party coverage and \$1,373.12 for family coverage

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies before attainment of age 65, the spouse may continue coverage on a self-pay basis.

Sheriff & Sheriff Management

Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for the PORAC plan for an active employee are \$514.20 for single coverage, \$1,082.22 for two-party coverage and \$1,401.54 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies, the spouse may continue coverage on a self-pay basis.

Probation Department Employees

Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for the PORAC plan for an active employee are: \$514.16 for single coverage, \$1,082.22 for two-party coverage and \$1,401.54 for family coverage. These contributions are scheduled to increase to the same contribution level as General employees.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies before attainment of age 65, the spouse may continue coverage on a self-pay basis.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

Management (Department Heads and Board of Supervisors)

Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). The County's contribution is based on the active employee contribution according to the following percentages:

<u>Years of Continuous Service</u>	<u>County Percentage</u>
6 Months to 4 Years of Service	25%
4 Years + 1 Day to 8 Years of Service	50%
8 Years + 1 Day to 12 Years of Service	75%
12 + 1 Day or More Years of Service	100%

<u>Board of Supervisors</u>	
12 or More Years of Service	100%

The current County's contributions for an active employee are: \$450.48 for single coverage, \$903.08 for two-party coverage and \$1,174.42 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies, the spouse may continue coverage on a self-pay basis.

General Unit, Crafts & Trade and Mid-Management

Eligible employees may continue health (medical, dental and vision) coverage at retirement. Coverage is provided through the Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for an active employee are: \$624.60 for single coverage, \$1,248.30 for two-party coverage and \$1,486.00 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. If the retiree dies, the spouse may continue coverage on a self-pay basis.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

*Sick Leave**

All eligible employees may convert a portion of their unused sick-leave upon retirement to be used for the employee's portion of the retiree health contribution. The portion convertible depends on the employee's years of continuous service at retirement as follows:

<u>Years of Continuous Service</u>	<u>Percent of Sick Value</u>
0 to 5 Years of Service	25% of hours on the books
5 to 10 Years of Service	50% of hours on the books
10 to 15 Years of Service	75% of hours on the books
15 or More Years of Service	100% of hours on the books

The conversion to monies is based on rate of pay at retirement except for elected officials no longer earning sick leave (based on frozen rate of pay). Upon death of the retiree, the spouse may use any unused sick-leave monies to pay any applicable contributions for surviving spouse coverage. Any unused sick-leave monies remaining in the event of the death of the retiree and their surviving spouse shall be forfeitable to the County.

**Liability for sick leave accruals that may be converted to monies the retiree may use for health insurance contributions are not included in the valuation.*

Premium Rates

The County participates in the CalPERS Health Program and the Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan, both community-rated programs. The later program includes dental and vision coverage. Employees in the CalPERS Health Program are eligible for a separate dental and vision plan. The following table summarizes the current monthly premiums for the primary plans in which the retirees are enrolled.

Employee Groups on the CalPERS Health Program

Interim year valuation results have been projected from the prior year's valuation, with adjustments for actual premium increases for the health plans from 2020 to 2021. The impact of this change was a decrease in liabilities.

2020 Region 1	Kaiser	BS Access +	BS Trio	PERS Care	PERS Choice
Retiree Only	\$ 813.64	\$ 1,170.08	\$ 880.50	\$ 1,294.69	\$ 935.84
Retiree Plus Spouse	\$ 1,627.28	\$ 2,340.16	\$ 1,761.00	\$ 2,589.38	\$ 1,871.68
Retiree Only - Medicare	\$ 324.48	N/A	N/A	\$ 381.25	\$ 349.97
Retiree Plus Spouse - Medicare	\$ 648.96	N/A	N/A	\$ 762.50	\$ 699.94

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

2020 Region 1	PERS Select	Anthem UHC HMO	Anthem HMO Select	Anthem HMO Traditional	Health Net Smart Care	PORAC
Retiree Only	\$ 566.67	\$ 941.17	\$ 925.60	\$ 1,307.86	\$ 1,120.21	\$ 799.00
Retiree Plus Spouse	\$ 1,133.34	\$ 1,882.34	\$ 1,851.20	\$ 2,615.72	\$ 2,240.42	\$ 1,725.00
Retiree Only – Medicare	\$ 349.97	\$ 311.56	\$ 383.37	\$ 383.37	N/A	N/A
Retiree Plus Spouse – Medicare	\$ 699.94	\$ 623.12	\$ 766.74	\$ 766.74	N/A	N/A

Note: PORAC Plan is available only to Sheriff Management and Sheriff Department employees.

Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan

	2021
Retiree Only	\$ 889.00

Employees Covered by Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	44
Active employees	<u>354</u>
	<u>398</u>

Contributions

The County is funding a portion of the actuarially determined contribution (ADC) and also does not reimburse for its current retiree payments from the Trust. The ADC consists of the normal cost plus an amortization of the net (unfunded accrued) OPEB liability.

B. Net OPEB Liability

The County's net OPEB liability of \$2,084,699, was measured as of June 30, 2021, and was determined by the actuarial valuation as of June 30, 2020.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2020
Cost Method	Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age, Normal Level % of Salary method where: <ul style="list-style-type: none">• Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and• Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.
Discount Rate	6.15%
Inflation	2.75% per year
Payroll Growth	3.00% per year
Healthcare cost trend rates	See table below

Year	CalPERS PPOs	Operating Engineers Plan
2021	6.0%	5.5%
2022	5.5%	5.0%
2023+	5.0%	5.0%

Pre-retirement mortality rates were based on the most recent CalPERS pension plan valuation.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2021.

	Increases (Decreases)		
	Plan	Fiduciary	Net OPEB
	Total OPEB Liability (a)	Net Position (b)	Liability (a) – (b)
Balances at June 30, 2020	<u>\$ 6,562,130</u>	<u>\$ 3,260,922</u>	<u>\$ 3,301,208</u>
Changes for the year:			
Service cost	403,694	-	403,694
Interest	419,282	-	419,282
Contributions - employer	-	1,118,802	(1,118,802)
Net investment income	-	732,778	(732,778)
Difference between expected and actual experience	(208,436)	-	(208,456)
Benefit payments, including refunds of member contributions	(300,936)	(303,936)	-
Administrative expenses	-	(20,537)	20,531
Net Changes	<u>313,604</u>	<u>1,530,113</u>	<u>(1,216,509)</u>
Balances at June 30, 2021	<u>\$ 6,875,734</u>	<u>\$ 4,791,035</u>	<u>\$ 2,084,699</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 5.15%	Discount Rate 6.15%	1% Increase 7.15%
Net OPEB liability	\$ 2,799,114	\$ 2,084,699	\$ 1,466,060

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease 5.25% decreasing to 4.00%	Trend Rate 6.25% decreasing to 5.00%	1% Increase 7.25% decreasing to 6.00%
Net OPEB Liability	\$ 1,247,019	\$ 2,084,699	\$ 3,101,925

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the County recognized OPEB expense of \$32,829. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	(\$ 1,304,962)
Changes of assumptions	- (	1,207,730)
Difference between projected and actual earnings on OPEB Plan investment	<u>-</u>	(365,000)
Total	<u>\$ -</u>	<u>(\$ 2,877,692)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended <u>June 30</u>	
2022	(\$ 585,977)
2023	(586,029)
2024	(582,552)
2025	(590,964)
2026	(253,062)
Thereafter	(279,108)
	<u>(\$ 2,877,692)</u>

NOTE 14: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has risk management funds (internal service funds) to account for and finance its uninsured risks of loss for general liability and worker's compensation.

The County self-insures its general liability claims with a retention of \$100,000 per occurrence. It is the policy of the County to have the reserves evaluated by independent actuaries. The last actuarial evaluation was performed as of October 2012, for liability and workers' compensation.

The claims liability of the County is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The claims liability accrued on the financial statements for liability and workers' compensation is the ultimate cost of claims and expenses associated with all reported and unreported claims including allocated loss adjustment expenses (ALAE) and unallocated loss adjustment expenses (ULAE) reduced by a discount for anticipated investment income.

COUNTY OF PLUMAS
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 14: RISK MANAGEMENT (CONTINUED)

Actual claims liability at June 30, 2021 was as follows:

Liability	\$ 443,875
Property	85,197
Medical Malpractice	6,701
Workers' Compensation	<u>4,282,790</u>
Total	<u>\$ 4,818,563</u>

All funds of the County participate in the program and make payments to the risk management funds based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. At June 30, 2021, the Workers' Compensation/Liability Insurance risk management fund had a funding surplus of \$4,818,956.

Changes in the County's estimated claims liability amount for the fiscal years 2019, 2020 and 2021 were as follows:

<u>Fiscal Year Ended</u>	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Year Claims</u>	<u>Claims Payments and Changes In Estimates</u>	<u>Balance at End of Fiscal Year</u>
2019	\$ 5,115,832	\$ -	\$ 1,031,134	\$ 4,084,698
2020	4,084,698	2,104,951	1,071,636	5,118,013
2021	5,118,013	1,264,843	1,564,293	4,818,563

NOTE 15: OTHER INFORMATION

A. Commitments and Contingencies

At June 30, 2021, the County had construction commitments outstanding of approximately \$443,908.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, the loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. All legal matters are covered by the County's liability program which, subject to a \$100,000 deductible per occurrence, provides complete coverage for County liability losses. Therefore, no provision has been made in the financial statements for a loss contingency.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2021 through November 4, 2022, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
(Unaudited)**

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COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2021
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017
Miscellaneous				
Total Pension Liability				
Service cost	\$ 2,266,459	\$ 2,247,655	\$ 2,324,889	\$ 2,639,909
Interest	8,636,073	9,001,126	9,251,669	9,482,068
Changes of assumptions	-	(2,029,153)	-	7,229,372
Difference between expected and actual experience	-	(147,109)	(1,503,677)	(452,659)
Benefit payments, including refunds of employee contributions	<u>(6,114,357)</u>	<u>(6,291,101)</u>	<u>(6,726,197)</u>	<u>(6,936,401)</u>
Net Change in Total Pension Liability	4,788,175	2,781,418	3,346,684	11,962,289
Total Pension Liability - Beginning	<u>117,071,586</u>	<u>121,859,761</u>	<u>124,641,179</u>	<u>127,987,863</u>
Total Pension Liability - Ending (a)	<u><u>\$ 121,859,761</u></u>	<u><u>\$ 124,641,179</u></u>	<u><u>\$ 127,987,863</u></u>	<u><u>\$ 139,950,152</u></u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 2,174,429	\$ 2,444,777	\$ 2,880,790	\$ 3,328,049
Contributions - employee	1,061,943	1,119,188	1,104,500	1,170,402
Net investment income	14,451,580	2,133,249	510,033	10,278,022
Benefit payments, including refunds of employee contributions	<u>(6,114,357)</u>	<u>(6,291,101)</u>	<u>(6,726,197)</u>	<u>(6,936,401)</u>
Plan to plan resource movement	-	71,138	-	2,355
Administrative expense	-	(107,229)	(58,153)	(137,501)
Miscellaneous expense	-	-	-	-
Net Change in Plan Fiduciary Net Position	11,573,595	(629,978)	(2,289,027)	7,704,926
Plan Fiduciary Net Position - Beginning	<u>84,476,220</u>	<u>96,049,815</u>	<u>95,419,837</u>	<u>93,130,810</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ 96,049,815</u></u>	<u><u>\$ 95,419,837</u></u>	<u><u>\$ 93,130,810</u></u>	<u><u>\$ 100,835,736</u></u>
Net Pension Liability - Ending (a)-(b)	<u><u>\$ 25,809,946</u></u>	<u><u>\$ 29,221,342</u></u>	<u><u>\$ 34,857,053</u></u>	<u><u>\$ 39,114,416</u></u>
Plan fiduciary net position as a percentage of the total pension liability	78.82%	76.56%	72.77%	72.05%
Covered payroll	\$ 14,685,797	\$ 15,312,042	\$ 16,300,140	\$ 18,164,888
Net pension liability as a percentage of covered payroll	175.75%	190.84%	213.85%	215.33%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
\$ 2,919,691	\$ 2,831,941	\$ 2,861,450
9,993,149	10,559,762	10,910,062
(752,731)	-	-
2,638,537	2,567,109	(254,794)
<u>(7,062,969)</u>	<u>(7,959,848)</u>	<u>(8,544,905)</u>
7,735,677	7,998,964	4,971,813
<u>139,950,152</u>	<u>147,685,829</u>	<u>155,684,793</u>
<u>\$ 147,685,829</u>	<u>\$ 155,684,793</u>	<u>\$ 160,656,606</u>
\$ 3,495,258	\$ 3,942,094	\$ 4,585,265
1,279,161	1,215,269	1,361,668
8,515,684	6,909,769	5,469,874
(7,062,969)	(7,959,848)	(8,544,905)
(248)	-	-
(157,130)	(76,077)	(155,973)
(298,392)	248	-
<u>5,771,364</u>	<u>4,031,455</u>	<u>2,715,929</u>
<u>100,835,736</u>	<u>106,607,100</u>	<u>110,638,555</u>
<u>\$ 106,607,100</u>	<u>\$ 110,638,555</u>	<u>\$ 113,354,484</u>
<u>\$ 41,078,729</u>	<u>\$ 45,046,238</u>	<u>\$ 47,302,122</u>
72.19%	71.07%	70.56%
\$ 18,409,151	\$ 18,085,069	\$ 18,460,967
223.14%	249.08%	256.23%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2021
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017
Safety				
Proportion of the net pension liability	0.23402%	0.21786%	0.21187%	0.20542%
Proportionate share of the net pension liability	\$ 8,777,841	\$ 8,976,642	\$ 10,973,356	\$ 12,274,139
Covered payroll	2,099,472	2,408,575	2,313,026	2,445,498
Proportionate share of the net pension liability as a percentage of covered payroll	418.10%	372.70%	474.42%	501.91%
Plan fiduciary net position as a percentage of the total pension liability	74.81%	74.09%	69.48%	68.50%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
0.20918%	0.20789%	0.20796%
\$ 12,273,950	\$ 12,977,884	\$ 13,855,327
2,292,976	2,377,739	2,435,950
535.28%	545.81%	568.79%
69.48%	69.13%	67.86%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

Fiscal Year

Miscellaneous

Contractually required contributions (actuarially determined)
 Contributions in relation to the actuarially determined
 contributions

Contribution deficiency (excess)

Covered payroll
 Contributions as a percentage of covered payroll

	2014/2015	2015/2016	2016/2017	2017/2018
Contractually required contributions (actuarially determined)	\$ 2,444,777	\$ 2,880,790	\$ 3,328,049	\$ 3,495,258
Contributions in relation to the actuarially determined contributions	<u>(2,444,777)</u>	<u>(2,880,790)</u>	<u>(3,328,049)</u>	<u>(3,495,258)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered payroll	\$ 15,312,042	\$ 16,300,140	\$ 16,665,038	\$ 18,409,151
Contributions as a percentage of covered payroll	15.97%	17.67%	19.97%	18.99%

Safety

Contractually required contributions (actuarially determined)
 Contributions in relation to the actuarially determined
 contributions

Contribution deficiency (excess)

Covered payroll
 Contributions as a percentage of covered payroll

Contractually required contributions (actuarially determined)	\$ 777,285	\$ 382,499	\$ 399,893	\$ 1,086,131
Contributions in relation to the actuarially determined contributions	<u>(777,285)</u>	<u>(938,136)</u>	<u>(999,240)</u>	<u>(1,086,131)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ (555,637)</u></u>	<u><u>\$ (599,347)</u></u>	<u><u>\$ -</u></u>
Covered payroll	\$ 2,408,575	\$ 2,313,026	\$ 2,445,498	\$ 2,292,976
Contributions as a percentage of covered payroll	32.27%	16.54%	16.35%	47.37%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

2018/2019	2019/2020	2020/2021
\$ 3,942,094	\$ 4,585,265	\$ 4,876,081
<u>(3,942,094)</u>	<u>(4,585,265)</u>	<u>(4,876,081)</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 18,085,069	\$ 18,460,967	\$ 18,249,091
21.80%	24.84%	26.72%
\$ 1,233,620	\$ 1,463,021	\$ 1,566,107
<u>(1,233,620)</u>	<u>(1,463,021)</u>	<u>(1,566,107)</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 2,377,739	\$ 2,435,950	\$ 2,305,495
51.88%	60.06%	67.93%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Notes to County Pension Plan
For the Year Ended June 30, 2021

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Change of Assumptions and Methods

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2018
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2021
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Total OPEB Liability				
Service cost	\$ 604,550	\$ 622,445	\$ 447,107	\$ 403,694
Interest	356,930	385,909	497,614	419,282
Change in assumptions	(53,955)	(1,654,015)	(319,277)	-
Differences between expected and actual experience	-	-	(1,496,775)	(208,436)
Benefit payments, including refunds of member contributions	<u>(342,180)</u>	<u>(364,422)</u>	<u>(415,235)</u>	<u>(300,936)</u>
Net Change in Total OPEB Liability	565,345	(1,010,083)	(1,286,566)	313,604
Total OPEB Liability - Beginning	<u>8,293,434</u>	<u>8,858,779</u>	<u>7,848,696</u>	<u>6,562,130</u>
Total OPEB Liability - Ending (a)	<u>\$ 8,858,779</u>	<u>\$ 7,848,696</u>	<u>\$ 6,562,130</u>	<u>\$ 6,875,734</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 860,514	\$ 657,746	\$ 1,523,293	\$ 1,118,802
Net investment income	66,740	128,732	80,736	732,778
Benefit payments, including refunds of member contributions	<u>(342,180)</u>	<u>(364,422)</u>	<u>(415,235)</u>	<u>(300,936)</u>
Administrative expenses	-	(4,766)	(11,184)	(20,531)
Net Change in Plan Fiduciary Net Position	585,074	417,290	1,177,610	1,530,113
Plan Fiduciary Net Position - Beginning	<u>1,080,948</u>	<u>1,666,022</u>	<u>2,083,312</u>	<u>3,260,922</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,666,022</u>	<u>\$ 2,083,312</u>	<u>\$ 3,260,922</u>	<u>\$ 4,791,035</u>
Net OPEB Liability - Ending (a)-(b)	<u>\$ 7,192,757</u>	<u>\$ 5,765,384</u>	<u>\$ 3,301,208</u>	<u>\$ 2,084,699</u>
Plan fiduciary net position as a percentage of the total OPEB liability	18.81%	26.54%	49.69%	69.68%
Covered employee payroll	\$ 19,818,000	\$ 19,818,000	\$ 20,342,162	\$ 20,952,427
Net OPEB liability as a percentage of covered employee payroll	36.29%	29.09%	16.23%	9.95%

* The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only four years are shown.

COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Fiscal Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Actuarially determined contribution	\$ 1,035,613	\$ 1,051,144	\$ 900,198	\$ 672,212
Contributions in relation to the actuarially determined contribution	<u>(860,514)</u>	<u>(657,746)</u>	<u>(1,523,293)</u>	<u>(1,118,802)</u>
Contribution deficiency (excess)	<u><u>\$ 175,099</u></u>	<u><u>\$ 393,398</u></u>	<u><u>\$ (623,095)</u></u>	<u><u>\$ (446,590)</u></u>
Covered employee payroll	\$ 19,818,000	\$ 19,818,000	\$ 20,342,162	\$ 20,952,427
Contributions as a percentage of covered employee payroll	4.34%	3.32%	7.49%	5.34%

* The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only four years are shown.

COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Note to County OPEB Plan
For the Year Ended June 30, 2021

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Changes of Assumptions

Health Care trend rates have been updated to an initial rate of 6.25 percent decreasing by 0.5 percent annually to an ultimate rate of 5.0 percent. The termination rate and retirement rate assumptions have been updated to follow the most recent CalPERS actuarial valuation.

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 17,658,867	\$ 17,658,867	\$ 19,587,096	\$ 1,928,229
Licenses, permits, and franchises	619,400	619,400	894,397	274,997
Fines and forfeitures	235,250	235,250	165,761	(69,489)
Intergovernmental	3,099,888	3,099,888	2,600,294	(499,594)
Use of money and property	227,030	227,030	103,807	(123,223)
Charges for services	3,065,209	3,065,209	3,380,682	315,473
Other revenues	442,406	442,406	477,835	35,429
Total Revenues	25,348,050	25,348,050	27,209,872	1,861,822
EXPENDITURES				
Current:				
General government	9,219,349	9,219,349	8,181,244	1,038,105
Public protection	16,322,202	16,322,202	14,257,723	2,064,479
Health and welfare	847,817	847,817	690,959	156,858
Public assistance	898,832	898,832	967,259	(68,427)
Education	747,557	747,557	670,584	76,973
Culture and recreation	778,981	778,981	479,064	299,917
Public ways and facilities	493,455	493,455	458,035	35,420
Capital outlay	1,150,489	1,150,489	539,360	611,129
Total Expenditures	30,458,682	30,458,682	26,244,228	4,214,454
Excess of Revenues Over (Under) Expenditures	(5,110,632)	(5,110,632)	965,644	6,076,276
OTHER FINANCING SOURCES (USES)				
Transfers in	11,309,414	11,309,414	11,865,373	555,959
Transfers out	(10,281,871)	(10,281,871)	(10,278,702)	3,169
Total Other Financing Sources (Uses)	1,027,543	1,027,543	1,586,671	559,128
Net Change in Fund Balances	(4,083,089)	(4,083,089)	2,552,315	6,635,404
Fund Balances - Beginning	14,007,602	14,007,602	14,007,602	-
Cumulative effect of a change in accounting principle	2,517	2,517	2,517	-
Fund Balances - Beginning, Restated	14,010,119	14,010,119	14,010,119	-
Fund Balances - Ending	\$ 9,927,030	\$ 9,927,030	\$ 16,562,434	\$ 6,635,404

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

Reconciliation of Net Changes in Fund Balances - Budgetary to GAAP Basis:

Total Revenues - Budgetary Basis	\$27,209,872
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	<u>(1,513,919)</u>
Total Revenues - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u><u>\$25,695,953</u></u>
 Total Expenditures - Budgetary Basis	 \$26,244,228
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	
General government expenditures	<u>(1,513,919)</u>
Total Expenditures - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u><u>\$24,730,309</u></u>

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 1,000	\$ 1,000	\$ 1,159	\$ 159
Licenses, permits, and franchises	65,000	65,000	75,435	10,435
Intergovernmental	11,230,251	11,230,251	9,042,609	(2,187,642)
Use of money and property	53,000	53,000	65,923	12,923
Charges for services	793,805	793,805	545,975	(247,830)
Other revenues	1,000	1,000	3,714	2,714
Total Revenues	12,144,056	12,144,056	9,734,815	(2,409,241)
EXPENDITURES				
Current:				
Public ways and facilities	7,876,847	7,876,847	6,738,605	1,138,242
Capital outlay	6,072,370	6,072,370	3,949,050	2,123,320
Total Expenditures	13,949,217	13,949,217	10,687,655	3,261,562
Excess of Revenues Over (Under) Expenditures	(1,805,161)	(1,805,161)	(952,840)	852,321
OTHER FINANCING SOURCES (USES)				
Transfers in	551,100	551,100	242,550	(308,550)
Transfers out	(161,175)	(161,175)	(157,223)	3,952
Proceeds from sale of capital assets	-	-	764	764
Total Other Financing Sources (Uses)	389,925	389,925	86,091	(303,834)
Net Change in Fund Balances	(1,415,236)	(1,415,236)	(866,749)	548,487
Fund Balances - Beginning	3,392,186	3,392,186	3,392,186	-
Fund Balances - Ending	\$ 1,976,950	\$ 1,976,950	\$ 2,525,437	\$ 548,487

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Local Revenue 2011 - Major Special Revenue Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 7,208,668	\$ 7,208,668	\$ 9,290,858	\$ 2,082,190
Total Revenues	<u>7,208,668</u>	<u>7,208,668</u>	<u>9,290,858</u>	<u>2,082,190</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>7,208,668</u>	<u>7,208,668</u>	<u>9,290,858</u>	<u>2,082,190</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,208,668)	(7,208,668)	(9,735,765)	(2,527,097)
Total Other Financing Sources (Uses)	<u>(7,208,668)</u>	<u>(7,208,668)</u>	<u>(9,735,765)</u>	<u>(2,527,097)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(444,907)</u>	<u>(444,907)</u>
Fund Balances - Beginning	<u>1,752,216</u>	<u>1,752,216</u>	<u>1,752,216</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,752,216</u>	<u>\$ 1,752,216</u>	<u>\$ 1,307,309</u>	<u>\$ (444,907)</u>

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Social Services - Major Special Revenue Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 5,587,000	\$ 5,587,000	\$ 5,510,331	\$ (76,669)
Use of money	200,000	200,000	142,212	(57,788)
Other revenues	80,500	80,500	141,583	61,083
Total Revenues	<u>5,867,500</u>	<u>5,867,500</u>	<u>5,794,126</u>	<u>(73,374)</u>
EXPENDITURES				
Current:				
Public assistance	11,287,534	11,287,534	11,138,590	148,944
Capital outlay	80,000	80,000	79,880	120
Total Expenditures	<u>11,367,534</u>	<u>11,367,534</u>	<u>11,218,470</u>	<u>149,064</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,500,034)</u>	<u>(5,500,034)</u>	<u>(5,424,344)</u>	<u>75,690</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	10,609,300	10,609,300	6,909,577	(3,699,723)
Transfers out	(4,068,100)	(4,068,100)	(11,846)	4,056,254
Total Other Financing Sources (Uses)	<u>6,541,200</u>	<u>6,541,200</u>	<u>6,897,731</u>	<u>356,531</u>
Net Change in Fund Balances	<u>1,041,166</u>	<u>1,041,166</u>	<u>1,473,387</u>	<u>432,221</u>
Fund Balances - Beginning	12,018,693	12,018,693	12,018,693	-
Cumulative effect of a change in accounting principle	1,984,932	1,984,932	1,984,932	-
Fund Balances - Beginning, Restated	<u>14,003,625</u>	<u>14,003,625</u>	<u>14,003,625</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 15,044,791</u>	<u>\$ 15,044,791</u>	<u>\$ 15,477,012</u>	<u>\$ 432,221</u>

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health - Major Special Revenue Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 5,605,600	\$ 5,605,600	\$ 7,811,386	\$ 2,205,786
Use of money	70,000	70,000	32,999	(37,001)
Charges for services	20,000	20,000	20,853	853
Other revenues	-	-	10,540	10,540
Total Revenues	<u>5,695,600</u>	<u>5,695,600</u>	<u>7,875,778</u>	<u>2,180,178</u>
EXPENDITURES				
Current:				
Health and welfare	8,371,018	8,371,018	7,587,208	783,810
Total Expenditures	<u>8,371,018</u>	<u>8,371,018</u>	<u>7,587,208</u>	<u>783,810</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,675,418)</u>	<u>(2,675,418)</u>	<u>288,570</u>	<u>2,963,988</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,702,402	2,702,402	2,424,096	(278,306)
Transfers out	(1,216,628)	(1,216,628)	(498,658)	717,970
Total Other Financing Sources (Uses)	<u>1,485,774</u>	<u>1,485,774</u>	<u>1,925,438</u>	<u>439,664</u>
Net Change in Fund Balances	<u>(1,189,644)</u>	<u>(1,189,644)</u>	<u>2,214,008</u>	<u>3,403,652</u>
Fund Balances - Beginning	<u>3,554,016</u>	<u>3,554,016</u>	<u>3,554,016</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,364,372</u>	<u>\$ 2,364,372</u>	<u>\$ 5,768,024</u>	<u>\$ 3,403,652</u>

COUNTY OF PLUMAS
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2021

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budget to actual results for the County's General and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The following procedures are performed by the County in establishing the budgetary data reflected in the financial statements:

- (1) The Budget Consultant (an independent contractor) submits to the Board of Supervisors a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by motion during the fiscal year. The County Auditor-Controller may authorize transfers from one object or purpose to another within the same department.

The County does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue	Capital Projects	Debt Service	Totals
ASSETS				
Cash and investments	\$ 11,019,916	\$ 312,190	\$ 950,960	\$ 12,283,066
Receivables:				
Accounts	34,430	-	-	34,430
Intergovernmental	2,324,995	-	-	2,324,995
Prepaid costs	67,720	-	-	67,720
Total Assets	<u><u>\$ 13,447,061</u></u>	<u><u>\$ 312,190</u></u>	<u><u>\$ 950,960</u></u>	<u><u>\$ 14,710,211</u></u>
LIABILITIES				
Accounts payable	\$ 434,795	\$ -	\$ -	\$ 434,795
Salaries and benefits payable	116,548	-	-	116,548
Unearned revenue	9,973	-	-	9,973
Advances from other funds	809,868	-	-	809,868
Total Liabilities	<u><u>1,371,184</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,371,184</u></u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	825,333	-	-	825,333
Total Deferred Inflows of Resources	<u><u>825,333</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>825,333</u></u>
FUND BALANCES				
Nonspendable	67,720	-	-	67,720
Restricted	10,624,740	312,190	950,960	11,887,890
Committed	579,587	-	-	579,587
Unassigned	(21,503)	-	-	(21,503)
Total Fund Balances	<u><u>11,250,544</u></u>	<u><u>312,190</u></u>	<u><u>950,960</u></u>	<u><u>12,513,694</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 13,447,061</u></u>	<u><u>\$ 312,190</u></u>	<u><u>\$ 950,960</u></u>	<u><u>\$ 14,710,211</u></u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue	Capital Projects	Debt Service	Totals
REVENUES				
Taxes and assessments	\$ 326,716	\$ -	\$ -	\$ 326,716
Licenses, permits, and franchises	1,860	-	-	1,860
Fines and forfeitures	17,809	43,024	-	60,833
Intergovernmental	10,531,205	-	-	10,531,205
Use of money and property	439,900	2,293	5,527	447,720
Charges for services	2,050,833	-	-	2,050,833
Other revenues	335,282	-	-	335,282
Total Revenues	13,703,605	45,317	5,527	13,754,449
EXPENDITURES				
Current:				
General government	623,956	-	-	623,956
Public protection	2,629,800	14,845	-	2,644,645
Health and welfare	5,350,543	-	-	5,350,543
Public ways and facilities	874,992	-	-	874,992
Debt service:				
Principal	-	-	735,000	735,000
Interest and other charges	-	-	432,877	432,877
Capital outlay	277,167	-	-	277,167
Total Expenditures	9,756,458	14,845	1,167,877	10,939,180
Excess of Revenues Over (Under) Expenditures	3,947,147	30,472	(1,162,350)	2,815,269
OTHER FINANCING SOURCES (USES)				
Transfers in	2,764,412	-	1,167,878	3,932,290
Transfers out	(4,689,323)	-	-	(4,689,323)
Proceeds from sale of capital assets	8,297	-	-	8,297
Total Other Financing Sources (Uses)	(1,916,614)	-	1,167,878	(748,736)
Net Change in Fund Balances	2,030,533	30,472	5,528	2,066,533
Fund Balances - Beginning	9,220,011	281,718	945,432	10,447,161
Fund Balances - Ending	\$ 11,250,544	\$ 312,190	\$ 950,960	\$ 12,513,694

Nonmajor Governmental Funds

- **Special Revenue Funds**

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	Fish and Game	Child Abuse Prevention	County Fair	Title III	Alcohol/ Drug
ASSETS					
Cash and investments	\$ 102,270	\$ 149,078	\$ 240,867	\$ 1,068,035	\$ 928,771
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	-	-	158,035	-	239,019
Prepaid costs	-	-	825	-	-
Total Assets	\$ 102,270	\$ 149,078	\$ 399,727	\$ 1,068,035	\$ 1,167,790
LIABILITIES					
Accounts payable	\$ -	\$ 1,405	\$ 12,263	\$ -	\$ 31,131
Salaries and benefits payable	108	-	5,481	-	3,977
Unearned revenue	-	-	9,973	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	108	1,405	27,717	-	35,108
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	158,035	-	183,014
Total Deferred Inflows of Resources	-	-	158,035	-	183,014
FUND BALANCES					
Nonspendable	-	-	825	-	-
Restricted	102,162	147,673	213,150	1,068,035	949,668
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	102,162	147,673	213,975	1,068,035	949,668
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 102,270	\$ 149,078	\$ 399,727	\$ 1,068,035	\$ 1,167,790

Public Safety	District Attorney Grants	CARES Act	County Local Revenue AB109	Child Support	DNA Penalty Prop 69	Probation Grant Dept	Public Health
\$ 1,568,696	\$ 39,994	\$ 3,005	\$ 327,290	\$ 441,792	\$ 20,637	\$ 1,354,962	\$ 1,871,820
6,582	-	-	-	-	-	176	13,572
52,926	-	13,937	53,832	-	-	164,405	659,828
42,074	-	-	-	-	-	-	16,544
\$ 1,670,278	\$ 39,994	\$ 16,942	\$ 381,122	\$ 441,792	\$ 20,637	\$ 1,519,543	\$ 2,561,764
\$ 77,306	\$ -	\$ -	\$ -	\$ 1,560	\$ -	\$ 89,261	\$ 114,442
29,935	-	-	-	10,937	-	-	65,278
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
107,241	-	-	-	12,497	-	89,261	179,720
52,926	-	-	-	-	-	95,143	328,154
52,926	-	-	-	-	-	95,143	328,154
42,074	-	-	-	-	-	-	-
1,468,037	39,994	16,942	381,122	429,295	20,637	1,335,139	2,037,346
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,510,111	39,994	16,942	381,122	429,295	20,637	1,335,139	2,053,890
\$ 1,670,278	\$ 39,994	\$ 16,942	\$ 381,122	\$ 441,792	\$ 20,637	\$ 1,519,543	\$ 2,561,764

COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	California Used Oil Recycle	Recorder	Animal Control Spay/Neuter	Domestic Violence	Flood Control
ASSETS					
Cash and investments	\$ 64,187	\$ 441,071	\$ 2,992	\$ 10,326	\$ 92,692
Receivables:					
Accounts	-	102	-	-	11,125
Intergovernmental	-	-	-	-	974,952
Prepaid costs	-	-	-	-	-
Total Assets	\$ 64,187	\$ 441,173	\$ 2,992	\$ 10,326	\$ 1,078,769
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 150	\$ -	\$ -
Salaries and benefits payable	-	355	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	743,568
Total Liabilities	-	355	150	-	743,568
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	64,187	440,818	2,842	10,326	335,201
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	64,187	440,818	2,842	10,326	335,201
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 64,187	\$ 441,173	\$ 2,992	\$ 10,326	\$ 1,078,769

Planning Grants	PCCDC CDBG Grant	Air Pollution	Crescent Mills Lighting	Quincy Lighting	Beckwourth CSA Sewer	CSA #11 Ambulance	Monterey Forum
\$ 51,072	\$ 6,119	\$ 204	\$ 16,919	\$ 166,175	\$ 26,501	\$ 9,924	\$ 19,686
-	-	-	-	-	534	-	-
8,061	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 59,133	\$ 6,119	\$ 204	\$ 16,919	\$ 166,175	\$ 27,035	\$ 9,924	\$ 19,686
\$ -	\$ -	\$ -	\$ -	\$ 84,991	\$ 7,061	\$ -	\$ -
-	-	-	-	-	477	-	-
-	-	-	-	-	-	-	-
-	-	-	600	24,700	41,000	-	-
-	-	-	600	109,691	48,538	-	-
8,061	-	-	-	-	-	-	-
8,061	-	-	-	-	-	-	-
51,072	6,119	204	16,319	56,484	-	9,924	19,686
-	-	-	-	-	-	-	-
-	-	-	-	-	(21,503)	-	-
51,072	6,119	204	16,319	56,484	(21,503)	9,924	19,686
\$ 59,133	\$ 6,119	\$ 204	\$ 16,919	\$ 166,175	\$ 27,035	\$ 9,924	\$ 19,686

COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	ERDS	HAVA Elections	Tobacco Settlement	Walker Ranch CSD	Grizzly Ranch CSD
ASSETS					
Cash and investments	\$ 26,291	\$ 48,458	\$ 579,587	\$ 1,340,436	\$ 59
Receivables:					
Accounts	51	-	-	2,288	-
Intergovernmental	-	-	-	-	-
Prepaid costs	-	-	-	8,277	-
Total Assets	<u>\$ 26,342</u>	<u>\$ 48,458</u>	<u>\$ 579,587</u>	<u>\$ 1,351,001</u>	<u>\$ 59</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 15,225	\$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,225</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	8,277	-
Restricted	26,342	48,458	-	1,327,499	59
Committed	-	-	579,587	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>26,342</u>	<u>48,458</u>	<u>579,587</u>	<u>1,335,776</u>	<u>59</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 26,342</u>	<u>\$ 48,458</u>	<u>\$ 579,587</u>	<u>\$ 1,351,001</u>	<u>\$ 59</u>

Totals
\$11,019,916
34,430
2,324,995
<u>67,720</u>
<u>\$13,447,061</u>
434,795
116,548
9,973
<u>809,868</u>
<u>1,371,184</u>
<u>825,333</u>
<u>825,333</u>
67,720
10,624,740
579,587
<u>(21,503)</u>
<u>11,250,544</u>
<u><u>\$13,447,061</u></u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	Fish and Game	Child Abuse Prevention	County Fair	Title III	Alcohol/ Drug
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ 2,278	\$ -	\$ -
Licenses, permits, and franchises	- -	- -	- -	- -	- -
Fines and forfeitures	1,193	- -	- -	- -	3,354
Intergovernmental	2,225	273	90,110	175,538	315,183
Use of money and property	808	1,173	384,981	- -	- -
Charges for services	- -	2,315	2,666	- -	11,524
Other revenues	- -	28,700	67,453	- -	- -
Total Revenues	4,226	32,461	547,488	175,538	330,061
EXPENDITURES					
Current:					
General government	- -	- -	387,082	- -	- -
Public protection	4,403	34,337	- -	- -	- -
Health and welfare	- -	- -	- -	- -	576,574
Public ways and facilities	- -	- -	- -	- -	- -
Capital outlay	- -	- -	91,119	- -	- -
Total Expenditures	4,403	34,337	478,201	- -	576,574
Excess of Revenues Over (Under) Expenditures	(177)	(1,876)	69,287	175,538	(246,513)
OTHER FINANCING SOURCES (USES)					
Transfers in	- -	- -	90,499	- -	234,311
Transfers out	- -	- -	(2,886)	(97,102)	(4,494)
Proceeds from sale of capital assets	- -	- -	- -	- -	- -
Total Other Financing Sources (Uses)	- -	- -	87,613	(97,102)	229,817
Net Change in Fund Balances	(177)	(1,876)	156,900	78,436	(16,696)
Fund Balances (Deficits) - Beginning	102,339	149,549	57,075	989,599	966,364
Fund Balances (Deficits) - Ending	\$ 102,162	\$ 147,673	\$ 213,975	\$ 1,068,035	\$ 949,668

Public Safety	District Attorney Grants	CARES Act	County Local Revenue AB109	Child Support	DNA Penalty Prop 69	Probation Grant Dept	Public Health
\$ 31,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
3,380	744	-	-	-	6,384	1,381	-
574,405	-	2,678,776	908,238	639,359	-	418,514	4,376,183
1,011	308	4,457	-	3,570	286	9,534	11,519
43,642	-	-	-	-	-	-	662,212
180,105	-	-	-	-	-	-	34,210
<u>833,720</u>	<u>1,052</u>	<u>2,683,233</u>	<u>908,238</u>	<u>642,929</u>	<u>6,670</u>	<u>429,429</u>	<u>5,084,124</u>
 - 1,746,431	 - 68	 152,999	 -	 599,321	 - 98	 234,504	 - -
-	-	-	-	-	-	-	4,641,161
-	-	-	-	-	-	-	-
126,595	-	-	-	-	24,000	-	35,453
<u>1,873,026</u>	<u>68</u>	<u>152,999</u>	<u>-</u>	<u>599,321</u>	<u>24,098</u>	<u>234,504</u>	<u>4,676,614</u>
 (1,039,306)	 984	 2,530,234	 908,238	 43,608	 (17,428)	 194,925	 407,510
 1,564,753	 - (329,480)	 - (2,338,577)	 46,757 (878,779)	 - -	 - -	 382,942 (398,982)	 271,389 (284,284)
 8,297	 - -	 - -	 - -	 - -	 - -	 - -	 - -
<u>1,243,570</u>	<u>-</u>	<u>(2,338,577)</u>	<u>(832,022)</u>	<u>-</u>	<u>-</u>	<u>(16,040)</u>	<u>(12,895)</u>
 204,264	 984	 191,657	 76,216	 43,608	 (17,428)	 178,885	 394,615
<u>1,305,847</u>	<u>39,010</u>	<u>(174,715)</u>	<u>304,906</u>	<u>385,687</u>	<u>38,065</u>	<u>1,156,254</u>	<u>1,659,275</u>
 <u>\$ 1,510,111</u>	 <u>\$ 39,994</u>	 <u>\$ 16,942</u>	 <u>\$ 381,122</u>	 <u>\$ 429,295</u>	 <u>\$ 20,637</u>	 <u>\$ 1,335,139</u>	 <u>\$ 2,053,890</u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	California Used Oil Recycle	Recorder	Animal Control Spay/Neuter	Domestic Violence	Flood Control
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ 109,334
Licenses, permits, and franchises	- - -	- - -	- - -	1,860 - - -	- - - - -
Fines and forfeitures	- - -	- - -	1,373 - - -	- - - - -	- - - - -
Intergovernmental	20,000 - - -	- - - - -	- - - - -	- - - - -	620 - - - - -
Use of money and property	473 - - -	3,667 - - -	24 - - -	74 - - -	398 - - - - -
Charges for services	- - -	43,783 - - -	- - - - -	- - - - -	1,145,567 - - - - -
Other revenues	- - -	- - -	710 - - -	- - - - -	24,104 - - - - -
Total Revenues	20,473	47,450	2,107	1,934	1,280,023
EXPENDITURES					
Current:					
General government	- - -	75,590 - - -	- - - - -	- - - - -	- - - - -
Public protection	- - -	- - - - -	- - - - -	322 - - - - -	- - - - -
Health and welfare	- - -	- - - - -	- - - - -	- - - - -	- - - - -
Public ways and facilities	15,223 - - -	- - - - -	1,700 - - -	- - - - -	356,833 - - - - -
Capital outlay	- - -	- - - - -	- - - - -	- - - - -	- - - - -
Total Expenditures	15,223	75,590	1,700	322	356,833
Excess of Revenues Over (Under) Expenditures	5,250	(28,140)	407	1,612	923,190
OTHER FINANCING SOURCES (USES)					
Transfers in	- - -	754 - - -	- - - - -	- - - - -	- - - - -
Transfers out	(630) - - -	- - - - -	- - - - -	- - - - -	(9,251) - - - - -
Proceeds from sale of capital assets	- - -	- - - - -	- - - - -	- - - - -	- - - - -
Total Other Financing Sources (Uses)	(630)	754	- - -	- - -	(9,251) - - - - -
Net Change in Fund Balances	4,620	(27,386)	407	1,612	913,939
Fund Balances (Deficits) - Beginning	59,567	468,204	2,435	8,714	(578,738)
Fund Balances (Deficits) - Ending	\$ 64,187	\$ 440,818	\$ 2,842	\$ 10,326	\$ 335,201

Planning Grants	PCCDC CDBG Grant	Air Pollution	Crescent Mills Lighting	Quincy Lighting	Beckwourth CSA Sewer	CSA #11 Ambulance	Monterey Forum
\$ -	\$ -	\$ -	\$ 805	\$ 39,692	\$ 9,368	\$ 134,062	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
108,522	-	-	5	250	61	829	-
60	48	(68)	12	673	105	58	154
-	-	-	-	-	40,919	-	-
-	-	-	-	-	-	-	-
108,582	48	(68)	822	40,615	50,453	134,949	154
-	-	-	-	-	-	-	-
-	-	10,316	-	-	-	-	-
-	-	-	-	-	-	132,808	-
-	-	-	946	96,607	46,938	-	-
-	-	-	-	-	-	-	-
-	-	10,316	946	96,607	46,938	132,808	-
108,582	48	(10,384)	(124)	(55,992)	3,515	2,141	154
-	-	20,957	25,100	106,950	20,000	-	-
(57,510)	-	-	(5,432)	(28,883)	(20,486)	-	-
-	-	-	-	-	-	-	-
(57,510)	-	20,957	19,668	78,067	(486)	-	-
51,072	48	10,573	19,544	22,075	3,029	2,141	154
-	6,071	(10,369)	(3,225)	34,409	(24,532)	7,783	19,532
\$ 51,072	\$ 6,119	\$ 204	\$ 16,319	\$ 56,484	\$ (21,503)	\$ 9,924	\$ 19,686

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	ERDS	HAVA Elections	Tobacco Settlement	Walker Ranch CSD	Grizzly Ranch CSD
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	222,114	-	-
Use of money and property	156	400	4,591	11,428	-
Charges for services	10,543	-	-	87,662	-
Other revenues	-	-	-	-	-
Total Revenues	10,699	400	226,705	99,090	-
EXPENDITURES					
Current:					
General government	-	5,978	2,307	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public ways and facilities	-	-	-	356,745	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	5,978	2,307	356,745	-
Excess of Revenues Over (Under) Expenditures	10,699	(5,578)	224,398	(257,655)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(200,000)	(32,547)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(200,000)	(32,547)	-
Net Change in Fund Balances	10,699	(5,578)	24,398	(290,202)	-
Fund Balances (Deficits) - Beginning	15,643	54,036	555,189	1,625,978	59
Fund Balances (Deficits) - Ending	\$ 26,342	\$ 48,458	\$ 579,587	\$ 1,335,776	\$ 59

Totals
\$	326,716
	1,860
	17,809
	10,531,205
	439,900
	2,050,833
	335,282
	13,703,605

623,956
2,629,800
5,350,543
874,992
277,167
9,756,458

3,947,147

2,764,412
(4,689,323)
8,297
(1,916,614)
2,030,533
9,220,011
\$11,250,544

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Nonmajor Governmental Funds

- **Capital Projects Fund**

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Capital Projects Fund
June 30, 2021

	Criminal Justice Construction	Total
ASSETS		
Cash and investments	<u>\$ 312,190</u>	<u>\$ 312,190</u>
Total Assets	<u>\$ 312,190</u>	<u>\$ 312,190</u>
LIABILITIES		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCE		
Restricted	<u>312,190</u>	<u>312,190</u>
Total Fund Balance	<u>312,190</u>	<u>312,190</u>
Total Liabilities and Fund Balance	<u>\$ 312,190</u>	<u>\$ 312,190</u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Fund
For the Year Ended June 30, 2021

	Criminal Justice Construction	Total
REVENUES		
Fines and forfeitures	\$ 43,024	\$ 43,024
Use of money and property	2,293	2,293
Total Revenues	<u>45,317</u>	<u>45,317</u>
EXPENDITURES		
Current:		
Public safety	14,845	14,845
Total Expenditures	<u>14,845</u>	<u>14,845</u>
Net Change in Fund Balance	30,472	30,472
Fund Balance - Beginning	<u>281,718</u>	<u>281,718</u>
Fund Balance - Ending	<u>\$ 312,190</u>	<u>\$ 312,190</u>

Nonmajor Governmental Funds

- **Debt Service Fund**

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Debt Service Fund
June 30, 2021

	Capital Improvement	Total
ASSETS		
Cash and investments	<u>\$ 950,960</u>	<u>\$ 950,960</u>
Total Assets	<u>\$ 950,960</u>	<u>\$ 950,960</u>
LIABILITIES		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCE		
Restricted	<u>950,960</u>	<u>950,960</u>
Total Fund Balance	<u>950,960</u>	<u>950,960</u>
Total Liabilities and Fund Balance	<u>\$ 950,960</u>	<u>\$ 950,960</u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Fund
For the Year Ended June 30, 2021

	<u>Capital Improvement</u>	<u>Total</u>
REVENUES		
Use of money and property	\$ 5,527	\$ 5,527
Total Revenues	<u>5,527</u>	<u>5,527</u>
EXPENDITURES		
Debt service:		
Principal	735,000	735,000
Interest and other charges	<u>432,877</u>	<u>432,877</u>
Total Expenditures	<u>1,167,877</u>	<u>1,167,877</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,162,350)</u>	<u>(1,162,350)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	<u>1,167,878</u>	<u>1,167,878</u>
Total Other Financing Sources (Uses)	<u>1,167,878</u>	<u>1,167,878</u>
Net Change in Fund Balance	<u>5,528</u>	<u>5,528</u>
Fund Balance - Beginning	<u>945,432</u>	<u>945,432</u>
Fund Balance - Ending	<u><u>\$ 950,960</u></u>	<u><u>\$ 950,960</u></u>

Nonmajor Proprietary Funds

- **Enterprise Funds**

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COUNTY OF PLUMAS
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2021

	Senior Transit	CSA #12 Plumas County Transit	Totals
ASSETS			
Current Assets:			
Cash and investments	\$ 22,377	\$ 345,845	\$ 368,222
Receivables:			
Accounts	13,490	-	13,490
Total Current Assets	<u>35,867</u>	<u>345,845</u>	<u>381,712</u>
Noncurrent Assets:			
Capital Assets:			
Depreciable, net	239,234	109,532	348,766
Total Noncurrent Assets	<u>239,234</u>	<u>109,532</u>	<u>348,766</u>
Total Assets	<u>275,101</u>	<u>455,377</u>	<u>730,478</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	54,666	-	54,666
Total Deferred Outflows of Resources	<u>54,666</u>	<u>-</u>	<u>54,666</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	2,189	206,319	208,508
Salaries and benefits payable	7,739	-	7,739
Compensated absences	2,057	-	2,057
Total Current Liabilities	<u>11,985</u>	<u>206,319</u>	<u>218,304</u>
Noncurrent Liabilities:			
Net pension liability	302,093	-	302,093
Net OPEB liability	15,122	-	15,122
Total Noncurrent Liabilities	<u>317,215</u>	<u>-</u>	<u>317,215</u>
Total Liabilities	<u>329,200</u>	<u>206,319</u>	<u>535,519</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	4,937	-	4,937
Deferred OPEB adjustments	20,874	-	20,874
Total Deferred Inflows of Resources	<u>25,811</u>	<u>-</u>	<u>25,811</u>
NET POSITION			
Investment in capital assets	239,234	109,532	348,766
Unrestricted	(264,478)	139,526	(124,952)
Total Net Position	<u>\$ (25,244)</u>	<u>\$ 249,058</u>	<u>\$ 223,814</u>

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2021

	Senior Transit	CSA #12 Plumas County Transit	Totals
OPERATING REVENUES			
Passenger fares	\$ 332,959	\$ -	\$ 332,959
Total Operating Revenues	<u>332,959</u>	<u>-</u>	<u>332,959</u>
OPERATING EXPENSES			
Salaries and benefits	296,201	-	296,201
Services and supplies	53,998	732,941	786,939
Depreciation	76,417	55,536	131,953
Total Operating Expenses	<u>426,616</u>	<u>788,477</u>	<u>1,215,093</u>
Operating Income (Loss)	<u>(93,657)</u>	<u>(788,477)</u>	<u>(882,134)</u>
NON-OPERATING REVENUE (EXPENSES)			
Intergovernmental revenues	143,953	827,517	971,470
Total Non-Operating Revenues (Expenses)	<u>143,953</u>	<u>827,517</u>	<u>971,470</u>
Income (Loss) Before Contributions and Transfers	<u>50,296</u>	<u>39,040</u>	<u>89,336</u>
Capital contributions	-	113,953	113,953
Transfers in	3,800	-	3,800
Change in Net Position	<u>54,096</u>	<u>152,993</u>	<u>207,089</u>
Total Net Position (Deficit) - Beginning	<u>(79,340)</u>	<u>96,065</u>	<u>16,725</u>
Total Net Position (Deficit) - Ending	<u><u>\$ (25,244)</u></u>	<u><u>\$ 249,058</u></u>	<u><u>\$ 223,814</u></u>

COUNTY OF PLUMAS
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2021

	Senior Transit	CSA #12 Plumas County Transit	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 320,115	\$ -	\$ 320,115
Payments to suppliers	(62,541)	(733,185)	(795,726)
Payments to employees	<u>(296,442)</u>	<u>-</u>	<u>(296,442)</u>
Net Cash Provided (Used) by Operating Activities	<u>(38,868)</u>	<u>(733,185)</u>	<u>(772,053)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental revenues	149,611	941,470	1,091,081
Transfers from other funds	3,800	-	3,800
Net Cash Provided (Used) by Noncapital Financing Activities	<u>153,411</u>	<u>941,470</u>	<u>1,094,881</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	<u>(113,953)</u>	<u>-</u>	<u>(113,953)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(113,953)</u>	<u>-</u>	<u>(113,953)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>590</u>	<u>208,285</u>	<u>208,875</u>
Balances - Beginning	<u>21,787</u>	<u>137,560</u>	<u>159,347</u>
Balances - Ending	<u><u>\$ 22,377</u></u>	<u><u>\$ 345,845</u></u>	<u><u>\$ 368,222</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (93,657)	\$ (788,477)	\$ (882,134)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	76,417	55,536	131,953
Decrease (increase) in:			
Accounts receivable	(12,844)	-	(12,844)
Pension adjustments - deferred outflows	7,695	-	7,695
OPEB adjustments - deferred outflows	380	-	380
Increase (decrease) in:			
Accounts payable	(8,543)	(244)	(8,787)
Salaries and benefits payable	(4,735)	-	(4,735)
Compensated absences payable	(37)	-	(37)
Net pension liability	7,430	-	7,430
Net OPEB liability	(8,056)	-	(8,056)
Pension adjustments - deferred inflows	(4,124)	-	(4,124)
OPEB adjustments - deferred inflows	1,206	-	1,206
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (38,868)</u></u>	<u><u>\$ (733,185)</u></u>	<u><u>\$ (772,053)</u></u>

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Internal Service Funds

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COUNTY OF PLUMAS
Combining Statement of Net Position
Internal Service Funds
June 30, 2021

	<u>Risk</u> <u>Management</u> <u>Workers'</u>	Compensation/ Liability	Unemployment Reserve	OPEB	<u>Totals</u>
ASSETS					
Current Assets:					
Cash and investments	\$ 181,768	\$ 367,255	\$ 11,881	\$ 560,904	
Cash with fiscal agent	<u>9,455,751</u>	<u>-</u>	<u>-</u>	<u>9,455,751</u>	
Total Current Assets	9,637,519	367,255	11,881	10,016,655	
Total Assets	9,637,519	367,255	11,881	10,016,655	
LIABILITIES					
Current Liabilities:					
Accrued claims liability	4,818,563	-	-	-	4,818,563
Total Liabilities	4,818,563	-	-	-	4,818,563
NET POSITION					
Unrestricted	4,818,956	367,255	11,881	5,198,092	
Total Net Position	\$ 4,818,956	\$ 367,255	\$ 11,881	\$ 5,198,092	

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2021

	Risk Management Workers'	Compensation/ Liability	Unemployment Reserve	OPEB	Totals
OPERATING REVENUES				
Charges for services	\$ 2,267,101	\$ -	\$ -	\$ 2,267,101
Other revenues	308	100,000	1,317,886	1,418,194
Total Operating Revenues	2,267,409	100,000	1,317,886	3,685,295
OPERATING EXPENSES				
Services and supplies	-	-	1,317,866	1,317,866
Claims paid/liability adjustment	1,564,293	141,246	-	1,705,539
Total Operating Expenses	1,564,293	141,246	1,317,866	3,023,405
Operating Income (Loss)	703,116	(41,246)	20	661,890
NON-OPERATING REVENUE (EXPENSES)				
Interest income	2,783	2,508	3,642	8,933
Total Non-Operating Revenue (Expenses)	2,783	2,508	3,642	8,933
Income (Loss) Before Transfers	705,899	(38,738)	3,662	670,823
Transfers in	69,338	78,690	-	148,028
Change in Net Position	775,237	39,952	3,662	818,851
Total Net Position - Beginning	4,043,719	327,303	8,219	4,379,241
Total Net Position - Ending	\$ 4,818,956	\$ 367,255	\$ 11,881	\$ 5,198,092

COUNTY OF PLUMAS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2021

	Risk				
	Management				
	Workers'				
	Compensation/ Liability	Unemployment Reserve		OPEB	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 2,267,409	\$ 100,000		\$ 1,317,886	\$ 3,685,295
Payments to suppliers	(1,863,743)	(141,246)		(1,317,866)	(3,322,855)
Net Cash Provided (Used) by Operating Activities	403,666	(41,246)	20	362,440	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	69,338	78,690		-	148,028
Net Cash Provided (Used) by Noncapital Financing Activities	69,338	78,690		-	148,028
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	2,783	2,508		3,642	8,933
Net Cash Provided (Used) by Investing Activities	2,783	2,508		3,642	8,933
Net Increase (Decrease) in Cash and Cash Equivalents	475,787	39,952		3,662	519,401
Balances - Beginning	9,161,732	327,303		8,219	9,497,254
Balances - Ending	\$ 9,637,519	\$ 367,255		\$ 11,881	\$ 10,016,655
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 703,116	\$ (41,246)		\$ 20	\$ 661,890
Adjustments to reconcile operating income to net cash provided by operating activities:					
Increase (decrease) in:					
Accrued claims liability	(299,450)	-		-	(299,450)
Net Cash Provided (Used) by Operating Activities	\$ 403,666	\$ (41,246)	\$ 20	\$ 362,440	

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Fiduciary Funds

- **Trust and Agency Funds**

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COUNTY OF PLUMAS
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2021

	Special Districts Governed by Local Boards	School Districts	School Districts Debt Service	Trial Court	Total Investment Trust Funds
ASSETS					
Cash and investments	\$ 11,920,244	\$ 33,031,788	\$ 31,533,980	\$ 324	\$ 76,486,336
Receivables:					
Intergovernmental	306,933	-	-	-	306,933
Prepaid costs	5,424	-	-	-	5,424
Total Assets	12,232,601	33,031,788	31,533,980	324	76,798,693
LIABILITIES					
Accounts payable	232,567	407,677	-	-	640,244
Salaries and benefits payable	141,411	-	-	-	141,411
Total Liabilities	373,978	407,677	-	-	781,655
NET POSITION					
Restricted for:					
Pool participants	11,858,623	32,624,111	31,533,980	324	76,017,038
Total Net Position	\$ 11,858,623	\$ 32,624,111	\$ 31,533,980	\$ 324	\$ 76,017,038

COUNTY OF PLUMAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ending June 30, 2021

	Special Districts Governed by Local Boards	School Districts	School Districts Debt Service	Trial Court	Total Investment Trust Funds
ADDITIONS					
Contributions to investment pool	\$ 14,713,910	\$ 85,628,594	\$ 30,768,885	\$ 5,645	\$ 131,117,034
Net investment earnings	82,580	220,697	132,844	-	436,121
Total Additions	14,796,490	85,849,291	30,901,729	5,645	131,553,155
DEDUCTIONS					
Distributions from investment pool	14,877,150	97,362,507	1,196,872	5,627	113,442,156
Total Deductions	14,877,150	97,362,507	1,196,872	5,627	113,442,156
Total Change in Net Position	(80,660)	(11,513,216)	29,704,857	18	18,110,999
Net Position - Beginning	11,939,283	44,137,327	1,829,123	306	57,906,039
Net Position - Ending	\$ 11,858,623	\$ 32,624,111	\$ 31,533,980	\$ 324	\$ 76,017,038

COUNTY OF PLUMAS, CALIFORNIA



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2021**

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COUNTY OF PLUMAS
Single Audit Act
For the Year Ended June 30, 2021

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, 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, California, (County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 4, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. (2021-001 and 2021-002)

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. (2021-003 through 2021-005)

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Compliance and Other Matters

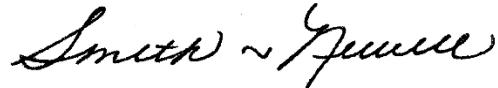
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
November 4, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Report on Compliance for Each Major Federal Program

We have audited the County of Plumas, California's (County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

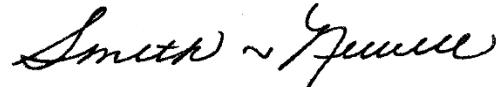
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Board of Supervisors and Grand Jury
County of Plumas
Quincy, California

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited 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, California, (County) as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 4, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental schedules have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Smith & Newell CPAs
Yuba City, California
November 4, 2022

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COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Program/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0199	\$ -	\$ 2,663
Forest Health Protection	10.680	20-PA-11051100-006	-	21,328
State Department of Public Health:				
Supplemental Nutrition Assistance Program	10.551	19-10363	-	131,420
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	458,396
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - COVID	10.561	10-Unknown	-	6,976
SNAP Cluster (10.551 and 10.561)				596,792
National Forest Service:				
Cooperative Forestry Assistance	10.664	16-LE-11051360-008	-	3,010
Cooperative Forestry Assistance	10.664	16-LE-11051360-023	-	39,207
Subtotal 10.664				42,217
State Controller's Office:				
Schools and Roads - Grants to States	10.665	10-Unknown	-	1,099,138
Forest Service Schools and Roads Cluster (10.665)				1,099,138
Total U.S. Department of Agriculture				1,762,138
U.S. Department of Housing and Urban Development				
State Department of Health Services:				
Housing Opportunities for Persons with AIDS	14.241	19-10520	-	38,528
Housing Opportunities for Persons with AIDS - COVID	14.241	19-11132	-	11,464
Subtotal 14.241				49,992
Total U.S. Department of Housing and Urban Development				49,992
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	748,870
Total U.S. Department of the Interior				748,870

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Program/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice				
Direct Program:				
Equitable Sharing Program	16.922	-	\$	\$ 2,043
Bulletproof Vest Partnership Program	16.607	-	-	6,825
Drug Court Discretionary Grant Program	16.585	-	-	86,899
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC-1117-18 MH	-	190
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1927 0320	-	34,188
Crime Victim Assistance	16.575	VW 2028 0320	-	81,287
Crime Victim Assistance	16.575	XC 1901 0320	-	34,148
Crime Victim Assistance	16.575	XC 2103 0320	-	32,370
Subtotal 16.575			-	181,993
Total U.S. Department of Justice			-	277,950
U.S. Department of Transportation				
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-06-0020-011-2019	-	92,804
Airport Improvement Program	20.106	3-06-0020-012-2019	-	30,496
Airport Improvement Program	20.106	3-06-0020-013-2020	-	7,474
Airport Improvement Program	20.106	3-06-0040-018-2019	-	321,067
Airport Improvement Program	20.106	3-06-0040-019-2020	-	32,343
Airport Improvement Program	20.106	3-06-0040-020-2020	-	20,000
Airport Improvement Program	20.106	3-06-0191-015-2019	-	93,555
Airport Improvement Program	20.106	3-06-0191-017-2020	-	6,192
Subtotal 20.106			-	603,931
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5909(029)	-	48,971
Highway Planning and Construction	20.205	BRLO-5909(079)	-	379
Highway Planning and Construction	20.205	BRLO-5909(080)	-	2,394,748
Highway Planning and Construction	20.205	BRLO-5909(082)	-	18,383
Highway Planning and Construction	20.205	BRLO-5909(083)	-	3,851
Highway Planning and Construction	20.205	BRLO-5909(092)	-	3,927
Highway Planning and Construction	20.205	BRLO-5909(093)	-	9,162
Highway Planning and Construction	20.205	BRLO-5909(094)	-	3,943
Highway Planning and Construction	20.205	BRLO-5909(095)	-	28,649
Highway Planning and Construction	20.205	BRLO-5909(096)	-	5,260
Highway Planning and Construction	20.205	BRLO-5909(100)	-	39,092
Highway Planning and Construction	20.205	BRLO-5909(101)	-	32,253
Highway Planning and Construction	20.205	RPSTPL-5909(116)	-	143,576
Highway Planning and Construction	20.205	HSIPL-5909(113)	-	927,066
Highway Planning and Construction	20.205	ER-32L0 (409)	-	297,709
Highway Planning and Construction Cluster (20.205)			-	3,956,969
Total U.S. Department of Transportation			-	4,560,900

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Program/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of the Treasury				
State Controller's Office: Coronavirus Relief Fund	21.019	21-Unknown	\$ _____ -	\$ 1,863,229
Total U.S. Department of the Interior			_____ -	1,863,229
U.S. Department of Health and Human Services				
Direct Program: Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	-	-	217,583
State Department of Social Services: Promoting Safe and Stable Families	93.556	93-Unknown	-	7,837
Temporary Assistance for Needy Families	93.558	93-Unknown	-	283,652
Adoption Incentive Payments	93.603	93-Unknown	-	4,404
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	20,823
Social Services Block Grant	93.667	93-Unknown	-	54,588
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	-	16,054
Guardianship Assistance	93.090	93-Unknown	-	43,369
Guardianship Assistance - COVID	93.090	93-Unknown	_____ -	4,492
Subtotal 93.090			_____ -	47,861
Foster Care - Title IV-E	93.658	93-Unknown	-	908,393
Foster Care - Title IV-E - COVID	93.658	93-Unknown	_____ -	31,541
Subtotal 93.658			_____ -	939,934
Adoption Assistance	93.659	93-Unknown	-	248,797
Adoption Assistance - COVID	93.659	93-Unknown	_____ -	26,693
Subtotal 93.659			_____ -	275,490
State Department of Child Support Services: Child Support Enforcement	93.563	93-Unknown	-	372,102
State Department of Aging: Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0412-18	-	30,000
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-045-18	-	150,722
Special Programs for the Aging - Title III, Part C - Nutrition Services - COVID	93.045	IIIC-045-18	-	138,428
Nutrition Services Incentive Program	93.053	IIIC-045-18	_____ -	23,123
Total Aging Cluster (93.044, 93.045 and 93.053)			_____ -	342,273

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Program/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
State Department of Health Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	19-10499	\$ -	\$ 81,813
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10228	-	62,776
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	17-94298	-	79,208
Children's Health Insurance Program	93.767	93-Unknown	-	5,491
HIV Care Formula Grants	93.917	18-10881	-	202,553
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	19-10439	-	2,841
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	73,681
Medical Assistance Program	93.778	93-Unknown	_____ -	<u>834,135</u>
Medicaid Cluster (93.778)				
_____ - <u>834,135</u>				
State Department of Emergency Services:				
Public Health Emergency Preparedness	93.069	93-Unknown	-	115,134
Public Health Emergency Preparedness - COVID	93.069	93-Unknown	_____ -	<u>292,158</u>
Subtotal 93.069				
_____ - <u>407,292</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative National Bioterrorism Hospital Preparedness Program	93.889	93-Unknown	-	118,587
State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	320,660
State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA32	_____ -	<u>361,674</u>
Total U.S. Department of Health and Human Services				
_____ - <u>5,133,312</u>				
Social Security Administration				
Direct Program:				
Supplemental Security Income	96.006	-	_____ -	<u>800</u>
Disability Insurance/SSI Cluster (96.006)				
_____ - <u>800</u>				
Total Social Security Administration				
_____ - <u>800</u>				

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Program/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Homeland Security				
State Emergency Management Agency:				
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA	-	17,099
Hazard Mitigation Grant	97.039	FEMA-4558-DR-CA	-	16,422
Subtotal 97.039			-	33,521
Emergency Management Performance Grants	97.042	2019-0003	-	9,010
Homeland Security Grant Program	97.067	2018-0054	-	44,906
Homeland Security Grant Program	97.067	2019-0035	-	6,160
Subtotal 97.067			-	51,066
Total Department of Homeland Security			-	93,597
Total			\$ -	\$ 14,490,788

See accompanying Notes to Schedule of Expenditures of Federal Awards

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COUNTY OF PLUMAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Plumas. The County of Plumas reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the County.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements.

3. INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

7. CORONAVIRUS RELIEF FUNDS

The County was certified to receive funding through the Coronavirus Relief Funds passed through the State of California. Expenditures incurred from March to June 2020 were \$291,783 and are reported on the County's Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2021.

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COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	<u>Status</u>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes
4. Identification of major programs:	
10.665 Schools and Roads – Grants to States	
20.205 Highway Planning and Construction	
21.019 Coronavirus Relief Fund	
93.658 Foster Care – Title IV-E	
93.778 Medical Assistance Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Reconciliation of Pooled Cash and Investments	2021-002
Accountability of Capital Assets	2021-003
Payment of Expenditures	2021-004
Allocation of Interest Earnings	2021-005

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

10.665 Schools and Roads – Grants to States	2021-001
20.205 Highway Planning and Construction	2021-001
21.019 Coronavirus Relief Fund	2021-001
93.658 Foster Care – Title IV-E	2021-001
93.778 Medical Assistance Program	2021-001

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

2021-001 (Material Weakness)

Name:	Schools and Roads – Grants to States Highway Planning and Construction Coronavirus Relief Fund Foster Care – Title IV-E Medical Assistance Program
CFDA#:	10.665 20.205 21.019 93.658 93.778
Federal Grantor:	U.S. Department of Agriculture U.S. Department of Transportation U.S. Department of the Treasury U.S. Department of Health and Human Services
Pass-Through Entity:	State Controller's Office State Department of Social Services State Department of Health Services
Award No.:	Various
Year:	2020-21
Compliance Requirement:	Other

Criteria

Internal control over the Schedule of Expenditures of Federal Awards (SEFA) requires that individual County departments provide accurate Federal expenditure information to the County Auditor in a timely manner.

Condition

During our testing of major programs we noted that the SEFA provided by the County at the beginning of audit fieldwork contained errors in the federal expenditures. Expenditures included on the SEFA provided at the beginning of the audit were less than actual expenditures by \$3,170,770 in the major programs listed above.

Cause

The County departments did not provide accurate information to include on the SEFA that was provided to us at the beginning of the audit.

Effect

The SEFA provided at the beginning of fieldwork was not materially correct and adjustments were needed to accurately reflect all Federal expenditures.

Questioned Cost

No questioned costs were identified as a result of our procedures.

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

2021-001 (Material Weakness) (Continued)

Context

The condition noted above was identified during our procedures related to reporting over the programs.

Repeat Finding

This is a repeat of prior year finding 2020-001.

Recommendation

We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

2021-002 Reconciliation of Pooled Cash and Investments (Material Weakness)

Criteria

Internal control requires that cash and investments be reconciled timely and that any unreconciled differences from the reconciliation to the general ledger be identified and resolved.

Condition

We noted that as of June 30, 2021, there was an unreconciled difference on the pooled cash reconciliation of approximately \$94,000.

Cause

The County had not been reconciling cash and investments.

Effect

There is an unreconciled difference from the pooled cash and investments reconciliation to the County's general ledger.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

We audited cash and investments in the normal course of the audit.

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

2021-002 Reconciliation of Pooled Cash and Investments (Material Weakness) (Continued)

Repeat Finding

This is a repeat finding of prior year finding 2020-002.

Recommendation

We recommend that the County reconcile pooled cash and investments timely and that any unreconciled differences be identified and resolved within the month that they occur.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2021-003 Accountability of Capital Assets (Significant Deficiency)

Criteria

The County is required to maintain a listing of all capital assets owned by the County and to record depreciation expense on those assets as is appropriate.

Condition

We noted that the capital asset schedules of the County were incomplete and had not been reconciled to the accounting records of the County.

Cause

The County was in the process of converting their accounting system to a new system and did not have enough resources to maintain the capital asset schedules.

Effect

The County's capital asset schedules were incomplete.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

The audit process involves reconciling the capital asset schedules to the accounting records.

Repeat Finding

This is not a repeat finding.

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

2021-003 Accountability of Capital Assets (Significant Deficiency) (Continued)

Recommendation

We recommend that the schedules of capital assets be reconciled to the capital outlay expense account of the County records.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2021-004 Payment of Expenditures (Significant Deficiency)

Criteria

Governmental entities are required to pay all expenditures timely.

Condition

We noted the County had not paid several bills from the California Public Employee's Retirement System timely and the County had received several past due notices.

Cause

The County had not reconciled the payments to CalPERS to the general ledger.

Effect

The County may be at risk of losing employee benefits.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

The expenditures were part of the test of controls over expenditures.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that all accounts payable are logged into the accounting system and that all outstanding bills be paid or reviewed as to why payment was not being paid.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

2021-005 Allocation of Interest Earnings (Significant Deficiency)

Criteria

The County investment policy requires that interest earnings be apportioned to the funds of the County and other entities that have deposits in the County, quarterly.

Condition

We noted that the interest apportionments had not been apportioned timely during 2020-21.

Cause

The County did not apportion interest each quarter because the cash on the County general ledger had not been reconciled to the cash held in the County treasury.

Effect

Grants and outside entities did not receive interest earnings on their deposits timely.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Apportionment of interest earnings were examined as part of the review of controls over revenues.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that interest earnings be apportioned each quarter timely.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

PLUMAS COUNTY AUDITOR/CONTROLLER

520 MAIN STREET • ROOM 205 • QUINCY, CA 95971-4111 • (530) 283-6249 • FAX (530) 283-6442
Martee Graham • AUDITOR/CONTROLLER



COUNTY OF PLUMAS, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

and

Corrective Action Plan

For the Year Ended June 30, 2021

Compiled by: Martee Graham
Plumas County Auditor/Controller

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COUNTY OF PLUMAS
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2021

Audit Reference	Status of Prior Year Recommendations
2020-001	<p>Schools and Roads – Grants to States, Highway Planning and Construction, Foster Care – Title IV-E, Medical Assistance Program</p> <p>Recommendation</p> <p>We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.</p> <p>Status</p> <p>Not Implemented</p>
2020-002	<p>Audit Adjustments</p> <p>Recommendation</p> <p>We recommend that the County continue to reconcile pooled cash and investments in a timely manner and that any reconciled differences be identified and resolved within the month that they occur.</p> <p>Status</p> <p>Not Implemented</p>

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2021

2021-001 Schools and Roads – Grants to States, Highway Planning and Construction, Coronavirus Relief Funds, Foster Care – Title IV-E, Medical Assistance Program (Material Weakness)

We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.

Management's Response: The County concurs with the finding.

Responsible Individual: Department of Public Works: John Mannle, Director of Public Works

Department of Social Services: Jennifer Bromby, DFO
Neal Caiazzo, Director

Corrective Action Plans: Department of Public Works: Public Works has had some staff turnover that has led to the issues that precipitated the audit finding. Discussions have been made among the management team in order to eliminate reporting issues for future audits.

Department of Social Services: When preparing future reports, we will ensure that we capture ALL Federal funds for catalog number 93.658 from all FY reports.

Anticipated Completion Date: In progress

2021-002 Reconciliation of Pooled Cash and Investments (Material Weakness)

We recommend that the County reconcile pooled cash and investments in a timely manner and that any unreconciled differences be identified and resolved within the month that they occur.

Management's Response: The County concurs with the finding. Repeat finding from 2020-002 is an ongoing issue from the July 19, 2019 accounting software change.

Responsible Individual: Martee Graham, Auditor/Controller

Corrective Action Plan: The cash reconciliation discrepancy is a result of conversion in accounting software July 1, 2019. The former administration implemented the new software. We are working with the ERP provider, Tyler Technologies, to correct the implementation errors. The Auditor and Tax Collector have created a plan to correct the issues with the accounting software. This will be a process going forward to correct the original errors starting in 2019.

Anticipated Completion Date: In progress

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2021

2021-003 Accountability of Capital Assets (Significant Deficiency)

We recommend that the schedules of capital assets be reconciled to the capital outlay expense account of the County records.

Management's Response: The County agrees with the finding. The capital assets are being logged into two accounting systems, which is causing errors.

Responsible Individual: Martee Graham, Auditor/Controller

Corrective Action Plan: New procedures are needed to correct the capital assets schedules and reconciling to the capital outlay expense accounts. The County is working to convert the capital assets into one accounting system. Training is needed with current staff to maintain the information correctly going forward. The Auditor will work with the current ERP provider, Tyler Technologies, to provide training opportunities to ensure this is correct for future audits.

Anticipated Completion Date: In progress

2021-004 Payment of Expenditures (Significant Deficiency)

We recommend that all accounts payable are logged into the accounting system and that all outstanding bills be paid or reviewed as to why payment was not being paid.

Management's Response: The County concurs with the finding. The County had several expenditures from the California Public Retirement System that acquired late fees due to payments not being processed in a timely manner. The issues contributed to these expenditures not being paid on time were lack of staffing and the current CalPERS trained staff being unexpectedly out on leave for extended periods of time.

Responsible Individual: Martee Graham, Auditor/Controller

Corrective Action Plan: Training was provided to at least two employees in the Auditor's Office, to ensure reporting and payments are made on time. CalPERS payments need to be a priority to prevent accruing late penalties.

Anticipated Completion Date: In progress

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2021

2021-005 Allocation of Interest Earnings (Significant Deficiency)

We recommend that interest earnings be apportioned each quarter timely.

Management's Response: The County concurs with the findings. Since the conversion into the new software in July of 2019, the process has been challenging to complete.

Responsible Individual: Martee Graham, Auditor/Controller

Julie White, Treasurer/Tax Collector

Corrective Action Plan: The Auditor and Treasurer are working on a solution with the current accounting system and working with the ERP provider, Tyler Technologies, to help correct the implementation issues from July 2019 and obtain training going forward on the software to be able to apportion interest each quarter.

Anticipated Completion Date: In progress

Supplemental Schedules

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COUNTY OF PLUMAS
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2021

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2021 follows:

<u>Program</u>		<u>Assistance Listing Number</u>	<u>Total Expenditures</u>	<u>Accrual Adjustments</u>	<u>Confirmed Amount</u>
IIIB	Transportation	93.044	\$ 30,000	\$ -	\$ 30,000
IIIC-1	Congregate	93.045	89,040	-	89,040
IIIC-1	Congregate FFCRA	93.045	37,258	-	37,258
IIIC-1	Congregate Nutrition Services Incentive Program	93.053	8,311	-	8,311
IIIC-2	Home Delivered Meals	93.045	61,682	-	61,682
IIIC-2	Home Delivered Meals FFCRA	93.045	60,448	-	60,448
IIIC-2	Home Delivered Meals CARES	93.045	40,722	-	40,722
IIIC-2	Home Delivered Meals, Nutrition Services Incentive	93.053	<u>14,812</u>	<u>-</u>	<u>14,812</u>
Total Expenditures of CDA Federal Awards			<u>\$ 342,273</u>	<u>\$ -</u>	<u>\$ 342,273</u>

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 30,000	\$ 35,997
93.045	289,150	67,900
93.053	<u>23,123</u>	<u>-</u>
Total	<u>\$ 342,273</u>	<u>\$ 103,897</u>

COUNTY OF PLUMAS
Supplemental Schedule
California Emergency Management Agency (CalEMA)
For the Year Ended June 30, 2021

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2021. This information is included in the County's single audit report at the request of CalEMA.

	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2020	For the Year Through June 30, 2021	Cumulative As of June 30, 2021	Federal Share	State Share	County Share
<u>VW 1927 0320 - Victim Witness Assistance Program</u>						
Personal services	\$ 93,117	\$ 27,252	\$ 120,369	\$ 27,252	\$ -	\$ -
Operating expenses	19,432	10,891	30,323	6,936	3,955	-
Equipment	-	-	-	-	-	-
Totals	\$ 112,549	\$ 38,143	\$ 150,692	\$ 34,188	\$ 3,955	\$ -
<u>VW 2028 0320 - Victim Witness Assistance Program</u>						
Personal services	\$ -	\$ 82,243	\$ 82,243	\$ 77,850	\$ 4,393	\$ -
Operating expenses	-	5,272	5,272	3,437	1,835	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 87,515	\$ 87,515	\$ 81,287	\$ 6,228	\$ -
<u>XC 1901 0320 - County Victim Services Program</u>						
Personal services	\$ -	\$ 28,099	\$ 28,099	\$ 28,099	\$ -	\$ -
Operating expenses	-	4,271	4,271	4,271	-	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 32,370	\$ 32,370	\$ 32,370	\$ -	\$ -
<u>XC 2103 0320 - County Victim Services Program</u>						
Personal services	\$ -	\$ 26,569	\$ 26,569	\$ 26,569	\$ -	\$ -
Operating expenses	-	12,231	12,231	7,579	4,652	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 38,800	\$ 38,800	\$ 34,148	\$ 4,652	\$ -

**COUNTY OF PLUMAS,
CALIFORNIA
TREASURY OVERSIGHT
EXAMINATION**

**INDEPENDENT ACCOUNTANT'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021**

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**COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2021**

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INDEPENDENT ACCOUNTANT'S REPORT

To the Members of the Board of Supervisors
County of Plumas
Quincy, California

We have examined the County of Plumas' compliance with the Treasury Oversight Committee provisions contained in Sections 27133-27136 of the California Government Code and the County Investment Policy for the year ended June 30, 2021. The County Treasury's management is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

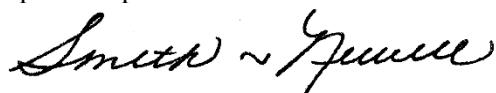
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Treasury management complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Treasury management complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County Treasury's compliance with specified requirements.

We did not audit, verify or confirm the existence of the investments as this was not within the scope of this engagement as is normally included as part of the County's annual financial audit. Rather, the sole purpose of this examination was to determine compliance with the requirements specified in the Government Code Sections and the County Investment Policy.

In our opinion, the County of Plumas complied, in all material respects, with the provision of Sections 27133-27136 of the California Government Code and the County Investment Policy for the year ended June 30, 2021.

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



Smith & Newell CPAs
Yuba City, California
November 17, 2022

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**COUNTY OF PLUMAS
Treasury Oversight Examination
List of Officials
For the Year Ended June 30, 2021**

Board of Supervisors

Dwight Ceresola	District I – Board of Supervisors
Kevin Goss	District II – Board of Supervisors
Sherrie Thrall	District III – Board of Supervisors
Greg Hagwood	District IV – Board of Supervisors
Jeff Engel	District V – Board of Supervisors

Elected Official

Julie A. White	Treasurer
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COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2021

1. Background and General

In 1995, the California legislature passed provisions requiring each county and city to establish an oversight Committee of from 3 to 11 members representing various organizations (The pool or organizations were also specified in the legislation). The purpose of this Committee was to oversee the policies that guide the investment of public funds. The Committee was not to impinge on the day-to-day operations of the County Treasurer, but rather to review and monitor the Treasurer's investment policy and reporting.

Certain statutory changes were enacted by the California legislature effective January 1, 2005. Government Code Section 27131 now makes the Treasury Oversight Committee optional, although the legislature encourages the continuation of the Oversight Committee.

2. Committee Formation and Operation

In January 1996 the Committee was established and continued in operation until February 6, 2007. The California Legislature enacted certain legislation which made the Treasury Oversight Committee optional and the County elected to discontinue operation of the Committee. Therefore, compliance with Government Code Sections 27131, 27132, and 27137 which apply to formation, organization, and operation of the Oversight Committee was not applicable.

3. Compliance with Government Code 27133

Government Code Section (GC) 27133 requires the County Treasurer to annually prepare an investment policy statement. The policy for this examination was effective for the fiscal year ended June 30, 2021 and was approved by the Board of Supervisors at their February 9, 2021 meeting.

We examined the requirements specified in Government Code 27133, items a-h, which describe the required contents of the investment policy. We noted the following:

Requirement	Compliant
In any county that establishes a county treasury oversight committee pursuant to this article, the county treasury shall annually prepare an investment policy that will be reviewed and monitored by the county treasury oversight committee. The investment policy shall include all of the following:	
(a) A list of securities or other instruments in which the county treasury may invest, according to law, including the maximum allowable percentage by type of security.	Yes
(b) The maximum term of any security purchased by the county treasury.	Yes
(c) The criteria for selecting security brokers and dealers from, to, or through whom the county treasury may purchase or sell securities or other instruments. The criteria shall prohibit the selection of any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to the local treasurer, any member of the governing board of the local agency, or any candidate for those offices.	Yes

**COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2021**

3. Compliance with Government Code 27133 (Continued)

Requirement	Compliant
(d) Limits on the receipt of honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the county treasury conducts business by any member of the county treasury oversight committee. These limits may be in addition to the limits set by a committee member's own agency, by state law, or by the Fair Political Practices Commission.	Yes
(e) A requirement that the county treasurer provide the county treasury oversight committee with an investment report as required by the board of supervisors.	Yes
(f) The manner of calculating and apportioning the costs, authorized by Section 27013, of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds.	Yes
(g) The terms and conditions under which local agencies and other entities that are not required to deposit their funds in the county treasury may deposit funds for investment purposes.	Yes
(h) Criteria for considering requests to withdraw funds from the county treasury, pursuant to Section 27136. The criteria shall include an assessment of the effect of a proposed withdrawal on the stability and predictability of the investments in the county treasury.	Yes

4. Compliance with Government Code 27134

We examined the requirements specified in Government Code 27134. We noted the following:

Requirement	Compliant
The county treasury oversight committee shall cause an annual audit to be conducted to determine the county treasury's compliance with this article. The audit may include issues relating to the structure of the investment portfolio and risk.	Yes

5. Compliance with Government Code 27135

We examined the requirements specified in Government Code 27135. We noted the following:

Requirement	Compliant
The costs of complying with this article shall be county charges and may be included with those charges enumerated under Section 27013.	No

COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2021

6. Compliance with Government Code 27136

We examined the requirements specified in Government Code 27136. We noted the following:

Requirement	Compliant
(a) Notwithstanding any other provision of law, any local agency, public agency, public entity, or public official that has funds on deposit in the county treasury pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the county treasury pool, shall first submit the request for withdrawal to the county treasurer before withdrawing funds from the county treasury pool.	Yes
(b) The county treasurer shall evaluate each proposed withdrawal for its consistency with the criteria adopted pursuant to subdivision (h) of Section 27133. Prior to approving a withdrawal, the county treasurer shall find that the proposed withdrawal will not adversely affect the interests of the other depositors in the county treasury pool.	Yes

7. Compliance with County Investment Policy

Investments and Investing - We examined the County's investments and investing to verify compliance with the County investment policy which requires that all investments and investing shall comply with California Government Code 27000 et seq. and 53600 et seq., as well as any forthcoming amendments or additions to the code relating to the investment of local agency funds.

Reporting - We examined the Treasurer's monthly reports which are submitted to the Board of Supervisors to verify that they contained the information specified in the County investment policy. We noted that the monthly investment reports were not submitted for six months to the Board of Supervisors within 30 days following the end of the month.

Safekeeping - We examined the Safekeeping arrangements of the Treasurer to verify compliance with information specified in the County investment policy. Safekeeping arrangements appear to be in compliance with the County investment policy.

Investments - We examined the investments to verify that the maximum concentration percentages by category of investment did not exceed the allowable percentages specified in the County investment policy. We also examined the investments to verify that maximums for single issuers and maximum term limits were not exceeded at year end. Investments appear to be in compliance with the County investment policy.

Interest Apportionment and Administrative Fee - We examined the interest apportionment to verify compliance with the County investment policy which states that all direct and indirect investment costs incurred by the Treasurer will be apportioned equally on the average daily balance method quarterly to all participants with funds in the Investment Pool. Interest earnings shall be apportioned on the same basis and also distributed quarterly. The administrative fee charged during fiscal year 2020/2021 was overstated by \$8,445.

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COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Findings and Recommendations
For the Year Ended June 30, 2021

2021-001 Investment Reporting

We noted that the monthly investment reports for the months ending July 31, 2020, September 30, 2020, November 30, 2020, and January 31, 2021 were not submitted to the Board of Supervisors within 30 days following the end of the month. This is a repeat of prior year finding 2020-001.

Recommendation

We recommend that all monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

2021-002 Administrative Fee

We noted that the administrative fee charged with the quarterly interest apportionments was overstated by \$8,445 for the fiscal year 2020/2021.

Recommendation

We recommend that the calculation of the administrative fee be reviewed for accuracy and that the overstatement during 2020/2021 be adjusted in subsequent apportionments.

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2021

Reference	Status of Prior Year Examination Finding
2020-001	<p>Investment Reporting</p> <p>Recommendation</p> <p>We recommend that the monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.</p> <p>Status</p> <p>Not Implemented</p>

COUNTY OF PLUMAS
Treasury Oversight Examination
Management's Corrective Action Plan
For the Year Ended June 30, 2021

Finding 2021-001 Investment Reporting

We recommend that all monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

Management's Response: The County concurs with the finding. There have been several factors leading to the late reporting.

Responsible Individual: Julie A. White, Plumas County Treasurer

Corrective Action Plan: The accounting of the investments is time consuming. We are currently researching software and having discussions on how to make a more efficient process while keeping accurate accounting.

Anticipated Completion Date: In progress

Finding 2021-002 Administrative Fee

We recommend that the calculation of the administrative fee be reviewed for accuracy and that the overstatement during 2020/2021 be adjusted in subsequent apportionments.

Management's Response: The overstatement was an error by not reviewing all calculations.

Responsible Individual: Julie A. White, Plumas County Treasurer

Corrective Action Plan: We will proof all calculations for accuracy.

Anticipated Completion Date: In progress

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**PLUMAS COUNTY
PLANNING DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Tim Evans, Senior Planner

MEETING DATE: November 29, 2022

SUBJECT: CONDUCT PUBLIC HEARING 10:00AM: Appeal of the Zoning Administrator's decision of October 12, 2022 denying a special use permit (U 5-21/22-10) to re-establish a lawful nonconforming use at 56 Harbison Avenue, Quincy, CA. Per Plumas County Code, Article 10 of Chapter 2 of Title 9 (Planning and Zoning) appeal filed by Sark and Aline Antaramian (appellant) on October 21, 2022 meets the requirements for filing and fees were paid; Hearing procedures shall follow Plumas County Code Sec. 9-2.1007

Recommendation

- 1) Hold the appeal hearing pursuant to Plumas County Code Title 9 Planning and Zoning, Chapter 2 Zoning, Article 10 Appeals
- 2) Deny the appeal and uphold the Zoning Administrator decision of October 12, 2022

Background and Discussion

On April 28, 2022, Sark Antaramian (applicant) contacted the Planning Department to re-establish a lawful nonconforming use (residential use) of the structure located at 56 Harbison Avenue, Quincy. On May 24, 2022, the Planning Department received a special use permit application from the applicant with the following description of the proposed project is to establish two (2) dwelling units, within the existing structure, with one dwelling unit on each floor, for long-term rentals:

"The property is of a 2-story property 2,028 square feet of structure and 250 square feet of ramp access to the front of the property and a detached open door shed which is located behind the 2-story structure. No modifications to the structures. The shed will be replaced with a newer version in the same location. The proposed use is the rental of the 1st and 2nd floor units for residential use based on long-term occupancy of tenants. The owners have and will continue to use a reputable local realtor who provides property management services for Quincy for the property."

A use is considered a lawful nonconforming use pursuant to Plumas County Code (PCC) Sec. 9-2.502, *General Provisions*:

"(b) Lawful nonconforming uses. A use shall be a lawful nonconforming use if:

- (1) It was established in a manner conforming with any zoning of the County in effect at the time of establishment; and*
- (2) The use existed at the time of adoption of any subsequent zoning law of the County which made it nonconforming or is subject to the provisions of Section 9-2.508 of this article.*
- (3) It shall be the responsibility of the owner or user to provide evidence of lawful nonconformance."*

Attached to this staff report is the following back-up documentation:

- Zoning Administrator Meeting Minutes of August 10, 2022
- Zoning Administrator Staff Report of September 14, 2022 Note – to view Staff Report exhibits, see Plumas County Planning Department, Zoning Administrator webpage at: <https://www.plumascounty.us/2180/Zoning-Administrator>

- Zoning Administrator Meeting Minutes of September 14, 2022
- Zoning Administrator Meeting Minutes of October 12, 2022

At the August 10, 2022 regular meeting of the Zoning Administrator, the request by the applicant for a special use permit to re-establish the lawful non-conforming residential use of a structure in C-1 (Core Commercial) zoning located at 56 Harbison Avenue, Quincy, was presented. Based on material information to the application, which came to light the week of August 1, 2022, staff recommended, and Zoning Administrator Ferguson agreed, to continue the hearing to the regular meeting of the Zoning Administrator on September 14, 2022.

As recorded in the meeting minutes of September 14, 2022 Zoning Administrator meeting, based upon the review of the evidence provided by the applicants for the special use permit application Planning staff, Tim Evans, recommended the special use permit be denied. Zoning Administrator Ferguson stated the County needs evidence of two units prior to 1980 to establish a lawful nonconforming use. Ferguson noted the hearing could be continued to try and find additional evidence to substantiate two units pre-1980. Supervisor Hagwood was present at the meeting and suggested speaking to the former Museum Director, Scott Lawson, to see if he has any useful information regarding past use of the property in question. Zoning Administrator Ferguson continued the item to the October 12, 2022, Zoning Administrator meeting.

As recorded in the meeting minutes of October 12, 2022 Zoning Administrator meeting, Tim Evans, Senior Planner, reported that he spoke with the former Plumas County Museum Director, Scott Lawson, and Lawson recalled that the structure has historically been used residentially as one single home, not as two separate units. Evans also spoke with the current Plumas County Museum Director, Paul Russell, and Russell couldn't locate any evidence beyond what the applicant submitted, and staff previously located. Zoning Administrator Ferguson commented that having two additional units in Quincy with the County's housing shortage and need is quite important, yet the Plumas County Code and the framework in which we need to establish lawful nonconformance is clear.

Evans stated that the structure has been used in the past as two units, just not in conformance with the Plumas County Code. Evans goes on to explain that the building permit from 1984 was to put the dwelling on the second floor and turn the entire first floor into commercial. Before that, the entire building was residential, and there's been no evidence that shows the first and second floors were dwelling units at the time (circa 1972 – 1980) the Code and the parcel zoning permitted two (2) one-family dwelling units ("R-2" Multi-Family District). The building is currently being utilized as two dwelling units, which is not in conformance with the existing C-1 (Core Commercial) zoning.

Ferguson explained that in order to establish lawful nonconformance, the owner needs to provide evidence that there were two dwelling units at the time in which the zoning permitted two dwelling units (circa 1972 – 1980). Then, when the zoning of the parcel changed in 1980, the two dwelling units would have become lawful nonconforming.

Continuing, Ferguson stated that Supervisor Hagwood attended the previous September 14, 2022 Zoning Administrator meeting and talked about the need for housing and questioned what the County can do about the situation because there may be other conditions in the vicinity of this residence or adjacent blocks within downtown Quincy where structures in C-1 zoning are entirely residential and nonconforming. Supervisor Hagwood questioned the possibility of the County undertaking a General Plan Amendment/Zone Change for multiple parcels to address the issue of non-conforming uses, which would help lessen the burden on private property owners not having to undergo the entitlement process individually. Ferguson suggested an overlay district or some type of combining zone which could target the appropriate affected parcels in downtown Quincy and allow for greater residential density than currently permitted in C-1. Ferguson added that whatever option or strategy used to resolve the potential zoning issues, should the County comprehensibly address the matter, is a decision of the Board of Supervisors.

INFORMATIONAL TIMELINE

1. 1855: Dwelling was built by Stephen Clark.
2. 1870: Boyles took possession of the dwelling.
3. 1929: Dwelling was destroyed by a fire.
4. March 31, 1932: The W.E. Bailey family occupied the “Boyle house” vacated by the W.Y. Stoddard family.
5. October 1, 1936: Margaret McDonagh leased the “Boyle house.”
6. March 24, 1938: A fire caused by a stove pipe at the “Boyle house” occupied Margaret McDonagh and family.
7. May 2, 1940: The Thompson family moved into their new residence, the “Boyle house” on Harbison Street.
8. April 16, 1942: Mr. and Mrs. Harrison of Greenville moved into the “Boyle house” on Harbison Street.
9. February 10, 1944: The Durestelers lived in the “Boyle house” vacated by the Prince Family.
10. Circa 1975 Zoning Map: Property was zoned “Multi-Family District (R-2)” and permitted “Two (2) one-family dwelling units.”
11. March 8, 1980: Property zoning was changed to “Commercial Shops District (C-1)” by Plumas County Ordinance No. 80-368, which did not permit a residential use.
12. July 20, 1984: Building Permit No. 19659 was issued for a “Commercial/Residential Remodel.” As part of the remodel, the first floor was changed to office space and the second floor was a residential use.
13. 1985: Property was rezoned by Plumas County Ordinance No. 85-604, as part of a county-wide rezoning, to Core Commercial (C-1). The zoning has remained Core Commercial (C-1) since 1985 and permits one dwelling unit, including additional quarters, where the residential uses does not exceed the floor area of the commercial use; and dwelling units on the second floor if the entire first floor is in commercial use. C-1 zoning does not permit a structure to be used solely as a single dwelling unit or multiple dwelling units.
14. May 26, 1993: The Feather River Bulletin article refers to the structure as a “former residence.”
15. June 18, 1997: The third paragraph of the Feather River Bulletin article refers to the structure as a “converted house.”
16. April 13, 2005: Rental Agreement signed.
17. August 1, 2006 to January 31, 2007: Lease Agreement.
18. February 1, 2007 to July 31, 2007: Lease Agreement.
19. April 24, 2009: Security Deposit Letter.
20. July 1, 2011 to May 31, 2012 dated June 27, 2011: Rental Agreement.
21. July 15, 2010 to May 31, 2011 dated July 9, 2010: Rental Agreement.
22. August 1, 2013 to May 31, 2014 dated August 1, 2013: Rental Agreement.
23. October 14, 2017 to June 30, 2018 dated October 12, 2017: Rental Agreement.
24. January 1, 2020 to December 31, 2020: Tenant Statement.
25. January 1, 2021 to February 12, 2021: Tenant Transaction Report.
26. July 16, 2020 to May 31, 2021 dated July 14, 2020: Rental Agreement.
27. August 1, 2016 to July 31, 2017 dated July 25, 2016: Rental Agreement.
28. July 14, 2017 to May 31, 2018 dated July 11, 2017: Rental Agreement.

The information provided by the applicant since 2005 indicates the structure being used as two (2) dwelling units. However, since 1985 the property has been zoned Core Commercial (C-1), which does not permit use of the structure as two separate dwelling units, one dwelling unit on each floor. Therefore, while the structure was used as two separate dwelling units, it was not done so in compliance with Plumas County Code.

Upon review of the evidence provided by the applicant for the special use permit application and the records located by Planning, the following was concluded by Tim Evans, Planning staff to the application:

1. The establishment of the structure as a single residence occurred prior to the adoption of the Plumas County Zoning Code on July 8, 1958 and continued to be used as such until circa 1984 when the building was remodeled under Building Permit No. 19659 to put the dwelling on the second floor and turn the entire first floor into commercial.
2. The establishment of two (2) dwelling units, one (1) dwelling unit on each floor of the structure, would have to have been established prior to March 8, 1980, when the property was rezoned from Multi-Family District (R-2) to the Commercial Shops District (C-1), to be considered a lawful nonconforming use.
3. Neither the evidence provided by the applicant, nor the County records proves lawful nonconformance of the existing structure being used as two (2) dwelling units in compliance with Plumas County Code.

ZONING ADMINISTRATOR DECISION

Ferguson found the project not subject to the California Environmental Quality Act (CEQA) due to denial of the project, and denied the special use permit as the use, based on the evidence provided by the applicant and County records, does not prove lawful nonconformance of two (2) dwelling units, subject to the following Findings A though D, as amended in the October 12, 2022 Zoning Administrator meeting:

- A. The project has been determined to be exempt from the requirements of the California Environmental Quality Act (CEQA) because projects that are denied are not subject to CEQA.
- B. The project is socially compatible with the surrounding area because the project will not create any nuisances or interfere with the surrounding community.
- C. The project is economically compatible with the surrounding area because the use will not interfere with the economic use of properties in the vicinity in conformance with zoning requirements adopted for the promotion of the public health, safety, and general welfare.
- D. The project is not consistent with the General Plan and zoning as evidence was not provided by the owner pursuant to Plumas County Code Section 9-2.502(b) proving the lawful nonconformance of the structure being used as two (2) dwelling units, one dwelling unit on each floor.

Action:

1. Hold the appeal hearing following procedures pursuant to Plumas County Code Title 9 Planning and Zoning, Chapter 2 Zoning, Article 10 Appeals, Sec. 9-2.1007
2. Deny the appeal and uphold the Zoning Administrator decision of October 12, 2022, to deny the Special Use Permit as the use, based on the evidence provided by the appellant and County records, does not prove lawful nonconformance of two (2) dwelling units

Attachments:

1. 10-12-22 ZA Minutes
2. 9-14-22 ZA Minutes
3. 9-14-22 ZA Staff Report
4. 8-10-22 ZA Minutes

**PLUMAS COUNTY
ZONING ADMINISTRATOR**

Minutes of the Regular Meeting of October 12, 2022

The Plumas County Zoning Administrator convened in a meeting on October 12, 2022, at 10:02 a.m. in the Permit Center Conference Room, Quincy. Zoning Administrator, Tracey Ferguson, presiding. Senior Planner, Tim Evans, is in attendance.

I. PUBLIC COMMENT OPPORTUNITY

No public comment is presented.

**II. SPECIAL USE PERMIT: ANTARAMIAN, SARK & ALINE; APN 115-063-012; T.24N/R.9E/S.14
MDM**

Continued from September 14, 2022, the request for a special use permit to re-establish the lawful nonconforming residential use of a structure in C-1 (Core Commercial) zoning, located at 56 Harbison Avenue, Quincy, is presented. Tracey Ferguson, Zoning Administrator, explains that the item was continued to allow staff more time to find additional evidence to prove lawful nonconformance of two dwelling units in the residence. Tim Evans, Senior Planner, reports that he spoke with the former Plumas County Museum Director, Scott Lawson, and Lawson recalled that the structure has historically been used residentially as one single home, not as two separate units. Evans also spoke with the current Plumas County Museum Director, Paul Russell, and Russell couldn't locate any evidence beyond what the applicant submitted, and staff previously located. In addition, Evans, again, contacted the Plumas County Assessor's Office and requested any and all information they had on the structure, and the Assessor's Office was unable to find any additional information. Therefore, Evans stated that staff's recommendation is to find the project exempt from CEQA and deny the special use permit. Ferguson comments that having two additional units in Quincy with the County's housing shortage and need is quite important, yet the Plumas County Code and the framework in which we need to establish lawful nonconformance is clear. Unfortunately, Ferguson states, the evidence before her, to-date, does not prove lawful nonconformance.

The public hearing is opened at 10:05 a.m. John Landfear of Mountain Top Remodeling, representing the applicant, states the structure currently has two dwelling units. Evans states that the structure has been used in the past as two units, just not in conformance with the Plumas County Code. Evans goes on to explain that the building permit from 1984 was to put the dwelling on the second floor and turn the entire first floor into commercial. Before that, the entire building was residential, and there's been no evidence that shows the first *and* second floors were dwelling units at the time (circa 1972 – 1980) the Code and the parcel zoning permitted two (2) one-family dwelling units ("R-2" Multi-Family District). The building is currently being utilized as two dwelling units, which is not in conformance with the existing C-1 (Core Commercial) zoning. Ferguson explains that in order to establish lawful nonconformance, the owner needs to provide evidence that there were two dwelling units at the time in which the zoning permitted two dwelling units (circa 1972 – 1980). Then, when the zoning of the parcel changed in 1980, the two dwelling units would have become lawful nonconforming.

Continuing, Ferguson states that Supervisor Hagwood attended the previous hearing and talked about the need for housing and questioned what the County can do about the situation, because there may be other conditions in the vicinity of this residence or adjacent blocks within downtown Quincy where structures in C-1 zoning are entirely residential and nonconforming. Ferguson adds that whatever option or strategy used to resolve the potential zoning issues, should the County comprehensibly address the matter, is a Board of Supervisors' decision.

There being no further comments, the hearing is closed at 10:17 a.m.

DECISION

Ferguson finds the project not subject to the California Environmental Quality Act (CEQA) due to denial of the project, and denies the special use permit as the use, based on the evidence provided by the applicant and County records, does not prove lawful nonconformance of two (2) dwelling units, subject to the following Findings A though D, as amended:

FINDINGS

- A) The project has been determined to be exempt from the requirements of the California Environmental Quality Act (CEQA) because projects that are denied are not subject to CEQA.
- B) The project is socially compatible with the surrounding area because the project will not create any nuisances or interfere with the surrounding community.
- C) The project is economically compatible with the surrounding area because the use will not interfere with the economic use of properties in the vicinity in conformance with zoning requirements adopted for the promotion of the public health, safety, and general welfare.
- D) The project is not consistent with the General Plan and zoning as evidence was not provided by the owner pursuant to Plumas County Code Section 9-2.502(b) proving the lawful nonconformance of the structure being used as two (2) dwelling units, one dwelling unit on each floor.

III. SPECIAL USE PERMIT: COUGHLIN, PEGGY; APN 115-064-004; T.24N/R/9E/S.14 MDM

The request to re-establish the lawful nonconforming residential use of a structure in C-1 (Core Commercial) zoning, located at 314 Main Street, Quincy, is presented. Tim Evans, Senior Planner, gives a presentation as reflected in the staff report. Tracey Ferguson, Zoning Administrator, questions if the owner/applicant has any questions. Peggy Coughlin states she has no questions.

The public hearing is opened at 10:28 a.m. Richard Fletcher states that all houses (that look like houses) should be allowed to have people living in them. There being no further comments, the hearing is closed at 10:29 a.m.

Ferguson states that the single-family residence was established pre-1958, when the original Plumas County Code was created, which is good evidence as to future changes in the Code would make the one dwelling unit a lawful nonconforming use. Evans states the single-family residential use continued until circa 1980 when the structure became the office of the Green Mountain Gazette. Ferguson notes that no comments were received by agencies who received the proposal for review. Condition #4 requires all necessary building permits to be submitted within 24 months of the approval of the special use permit. The existing structure, based on building permit records, is considered a commercial use, so in order to change the use type, a building permit for a change of use to residential will be required.

DECISION

Ferguson finds the project exempt from the requirements of the California Environmental Quality Act (CEQA) under CEQA Guidelines Section 15061(b)(3), making Findings A and B; and approves the special use permit subject to the conditions of approval outlined in Exhibit 20 of the Staff Report as the use, based on the evidence provided by the applicant and County records, proves lawful nonconformance of a single dwelling unit, making Findings A through D as follows:

ENVIRONMENTAL DETERMINATION FINDINGS

- A) There is no substantial evidence in the whole record supporting a fair argument that the proposed project, as conditioned, might have any significant adverse impact on the environment; and
- B) The custodian and location of the documents which constitute the record of these proceedings is Plumas County Planning and Building Services, 555 Main Street, Quincy, California.

CONDITIONS

Plumas County Planning Department

1. The special use permit to resume the residential use of the structure at 314 Main Street, Quincy, is approved in conformance with the special use permit application submitted on April 25, 2022, and the site plan submitted on April 26, 2022.
2. The violation of any condition of a special use permit shall be a violation of the provisions of this chapter and shall be punishable as set forth in Article 12 of Chapter 2 of Title 9 of the Plumas County Code.
3. The special use permit is to be signed by the property owners and applicants and returned within forth (40) days of the date of approval or the permit will be voided.

Plumas County Building Department

4. Applicant shall submit all necessary building permits for the structure to the Plumas County Building Department within twenty-four (24) months of the approval of this special use permit.

FINDINGS

- A. The project, as conditioned, is environmentally compatible with the surrounding area because the proposed project conforms to applicable State and County codes.
- B. The project is socially compatible with the surrounding area because the conditions are designed to ensure that the project will not create any nuisances or interfere with the surrounding community.
- C. The project is economically compatible with the surrounding area because the use will not interfere with the economic use of properties in the vicinity in conformance with zoning requirements adopted for the promotion of the public health, safety, and general welfare.
- D. The project is consistent with the General Plan and zoning subject to the conditions imposed by the issuance of a special use permit and as evidence was provided proving the structure being used as a dwelling unit in compliance with Plumas County Code Title 9 Planning and Zoning, Chapter 2 Zoning, Article 5 – Nonconforming Structures and Uses.

IV. SPECIAL USE PERMIT: MORRISON, ORAN & MICHELLE; APN 005-480-008; T.24N/R.10E/S.7 MDM

The request to establish a place of assembly to allow for gatherings in S-1 (Suburban) zoning, located at 1843 Quincy Junction Road, Quincy, is presented. Tim Evans, Senior Planner, gives a presentation as reflected in the staff report. Tracey Ferguson, Zoning Administrator, questions if the owner/applicant has any questions. Oran Morrison states that it looks like the only thing he needs to do now is apply for a building permit for the barn. Ferguson replies that is correct, a building permit for the change of use of the barn is required.

The public hearing is opened at 10:37 a.m. A neighbor present states he has no objections to the proposal. There being no further comments, the hearing is closed at 10:37 a.m.

Ferguson questions if Morrison has been holding events in the barn. Morrison responds that he has been holding events for family members. Ferguson states that since it's been operationally used as an event venue, that's important in the conversation and bringing the operation into conformance. Condition #1 regarding the number of events to be held annually and the maximum number of guests per event is discussed. The current proposal is for a maximum of five (5) events annually. Morrison states that there could be more events, but they are not looking to have events every weekend. Ferguson explains that the County went through the process of permitting a "Commercial social events, limited" use on agriculturally zoned parcels, which permit up to 19 events per year, for example, through an

administrative use permit process with a prescriptive ordinance. Morrison responds that 15 events per year is a reasonable number, and there will be no events with over 200 guests per event. Condition #2 regarding signage is discussed. Although Morrison states they will not have signs, Ferguson suggests signage at the entrances to direct guests which driveway to use. Conditions #3 through #13 are discussed. Condition #14 regarding sewage disposal is discussed and, after conferring with the Interim Environmental Health Director, the condition is amended to include the following two sections: a) *At least one (1) water closet and one (1) urinal shall be provided for the first one hundred (100) males or portion thereof in attendance, and two (2) water closets and two (2) urinals for 101-200 males.* And b) *One water closet shall be provided for the first twenty-five (25) females or portion thereof in attendance, two (2) water closets for 26-50 females, three (3) water closets for 51-100 females, and four (4) water closets for 101 to 200 females.* Conditions #15 through #18 are also discussed, in addition to further discussion regarding the requirements of a change of use building permit.

DECISION

Ferguson finds the project exempt from the California Environmental Quality Act under CEQA Guidelines Section 15061(b)(3), making Findings A and B, and approves the special use permit subject to the conditions of approval, as amended, outlined in Exhibit 14 of the Staff Report, making Findings A through D as follows:

ENVIRONMENTAL DETERMINATION FINDINGS

- A) There is no substantial evidence in the whole record supporting a fair argument that the proposed project, as conditioned, might have any significant adverse impact on environment; and
- B) The custodian and location of the documents which constitute the record of these proceedings is Plumas County Planning and Building Services, 555 Main Street, Quincy, California.

CONDITIONS

Plumas County Planning Department

1. The special use permit for the place of assembly is approved in conformance with the special use permit application submitted on March 9, 2022, and the additional information provided on April 26, 2022, and October 7, 2022, with the exception of including a maximum of fifteen (15) events annually, instead of a maximum of five (5), January through December, with a maximum of 200 guests per event and where any single event shall not exceed three (3) consecutive days in length.
2. Any signage proposed for the place of assembly shall adhere to the applicable requirements of Plumas County Code Sec. 9-2.1507, *Signs (S-1)*, and Plumas County Code Sec. 9-2.416, *Signs*, and a sign permit shall be obtained from the Planning Department prior to the installation of any business signs.
3. The event shall only occur between the hours of 9:00 a.m. and 11:00 p.m., excluding set up and clean up time. If music is provided, the bass (pronounced “base”) shall be turned down no later than 9:30 p.m. and speakers/amplifiers shall be positioned in a direction pointing away from any adjacent personal residence. All music shall be turned off no later than 10:30 p.m. At no time during the event hours shall noise generated by the event exceed the outdoor Community Noise Exposure level of 70-Ldn or CNEL (dB) as measured at any property line.
4. Pursuant to Plumas County Code Sec. 9-2.414 – *Parking and loading*, one (1) parking space for every four (4) seats (guests) shall be provided. A maximum of 200 guests requires a minimum of 50 parking spaces.

5. All lighting shall be only that necessary to provide for the safety of the guests attending the event. Lighting shall be low-level, low intensity and directed downwards toward the area that is being lighted (focused away from adjacent properties and roads) to reduce light pollution, glare, and spillage.
6. Temporary power cords shall not be affixed to structures, extended through walls, or subjected to environmental or physical damage. Cords shall be secured to prevent tripping hazards. Large diameter cords shall be provided with cord bridges or ramps to facilitate the crossing of wheelchairs, strollers, and similar wheeled equipment.
7. If alcoholic beverages are served during an event, all requirements of the Alcoholic Beverage Control Act shall be followed during the event
8. The violation of any condition of a special use permit shall be a violation of the provisions of this chapter and shall be punishable as set forth in Article 12 of Chapter 2 of Title 9 of the Plumas County Code.
9. The special use permit is to be signed by the property owners and applicants and returned within forty (40) days of the date of approval or the permit will be voided.

Plumas County Building Department

10. Applicant shall submit all necessary building permits for the change in use of the structure to the Plumas County Building Department within twenty-four (24) months of the approval of this special use permit.
11. A minimum of six (6) parking spaces shall be provided that meet all requirements for accessibility (ADA). One (1) parking space of the six (6) ADA parking spaces shall be van accessible.
12. A minimum of one (1) portable toilet shall meet the requirements for accessibility (ADA).
13. A building permit issued by the Building Department is required prior to erecting each individual temporary structure, tent, umbrella structure, and other membrane structures that covers an area greater than 200 square feet. The temporary structure/tent must comply with all applicable sections of the current California Building code, Fire code, Electrical code, and the California State Fire Marshall regulations. A site plan with the location of the proposed temporary structure/tent must be submitted with the building permit application showing the location is within the permitted event venue area.

Plumas County Environmental Health

14. Sewage Disposal:
 - At least one (1) water closet and one (1) urinal shall be provided for the first one hundred (100) males or portion thereof in attendance, and two (2) water closets and two (2) urinals for 101-200 males.
 - One water closet shall be provided for the first twenty-five (25) females or portion thereof in attendance, two (2) water closets for 26-50 females, three (3) water closets for 51-100 females, and four (4) water closets for 101 to 200 females.
 - Provide a minimum of one (1) handwash station for every 5 portable toilets.
15. Water Supply:
 - Obtain and maintain a Local Small Water System operating permit,
OR
 - The property owner must certify that only commercially bottled water will be consumed.

16. Food Service:

- Vendors providing food service must have a valid Plumas County Health Permit.
- Private groups providing their own food are exempt from Health Permit requirements.

17. Receptacles for refuse and recyclable materials shall be provided for each event. Bins or containers must be serviced in a manner and frequency that prevents odors, leakage, overflow, or flies. All refuse and recyclables shall be collected the day following the event and shall be removed from the parcel within seven (7) days following conclusion of the event in conformance with Title 6, Chapter 10 of Plumas County Code.

Northern Sierra Air Quality Management District

18. Appropriate dust suppression measures per the Northern Sierra Air Quality Management District's regulations shall be implemented to prevent dust emission and/or airborne transmission of fugitive dust from the roadway(s) and parking area(s) serving the place of assembly.

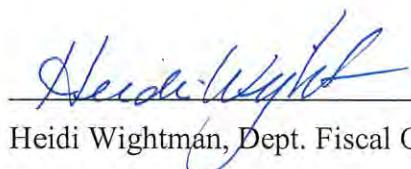
FINDINGS

- A) The project, as conditioned, is environmentally compatible with the surrounding area because the proposed project conforms to applicable State and County codes.
- B) The project is socially compatible with the surrounding area because the conditions are designed to ensure that the project will not create any nuisances or interfere with the surrounding community.
- C) The project is economically compatible with the surrounding area because the use will not interfere with the economic use of properties in the vicinity in conformance with zoning requirements adopted for the promotion of the public health, safety, and general welfare.
- D) The project is consistent with the General Plan and zoning subject to the conditions imposed by the issuance of a special use permit.

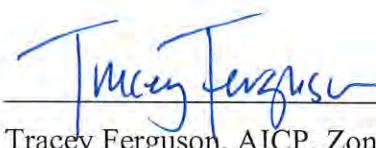
Zoning Administrator Notation: Any decision made as a result of this meeting may be appealed to the Board of Supervisors within ten (10) calendar days of the decision. If the tenth day lands on a Saturday, Sunday, or County holiday, the end of the appeal period will be the next working day. The appeal shall be based on relevant information stated or submitted at or prior to this meeting by (a) the applicant; (b) any owner of real property within 300 feet of the exterior boundaries of the property involved who was present at the hearing or who presented written testimony before the Zoning Administrator, or who may be adversely affected by the decision of the Zoning Administrator; (c) such other person whom the Board determines to have been adversely affected by the decision; or (d) any County department head whose department has an interest in the decision (Plumas County Code, Title 9, Chapter 2, Article 10, Section 9-2.1001). Appeals shall be filed with the Clerk of the Board of Supervisors, paying the fee according to the Planning & Building Services Fee Schedule.

ADJOURN

There being no further business, the meeting adjourns at 11:40 a.m. The next regularly scheduled Zoning Administrator meeting is set for November 9, 2022, at 10:00 a.m. at the Planning & Building Services Conference Room located at 555 Main Street in Quincy.



Heidi Wightman, Dept. Fiscal Officer II



Tracey Ferguson, AICP, Zoning Administrator

**PLUMAS COUNTY
ZONING ADMINISTRATOR**

Minutes of the Regular Meeting of September 14, 2022

The Plumas County Zoning Administrator convened in a meeting on September 14, 2022, at 10:02 a.m. in the Permit Center Conference Room, Quincy. Zoning Administrator, Tracey Ferguson, presiding. Senior Planner, Tim Evans, is in attendance.

I. PUBLIC COMMENT OPPORTUNITY

No public comment is presented.

**II. SPECIAL USE PERMIT: ANTARAMIAN, SARK & ALINE; APN 115-063-012; T.24N/R.9E/S.14
MDM**

Continued from August 10, 2022, the request for a special use permit to re-establish the lawful non-conforming residential use of a structure in C-1 (Core Commercial) zoning, located at 56 Harbison Avenue, Quincy, is presented. Tim Evans, Senior Planner, gives a presentation as reflected in the staff report. Based upon the review of the evidence provided by the applicants for the special use permit application and the records located by Planning staff, Evans concludes that: 1) the establishment of the structure as a single residence occurred prior to the adoption of the Plumas County Zoning Code on July 8, 1958, and continued to be used as such until circa 1984 when the building was remodeled; 2) the establishment of two dwelling units, one dwelling unit on each floor of the structure, would have to have been established prior to March 8, 1980, when the property was rezoned from Multi-Family District (R-2) to the Commercial Shops District (C-1), in order to be considered a lawful nonconforming use; and 3) neither the evidence provided by the applicant nor the County records proves lawful nonconformance of the existing structure being used as two dwelling units in compliance with Plumas County Code. Therefore, Evans is recommending the special use permit be denied.

Tracey Ferguson, Zoning Administrator, questions if the applicant has any questions. Sark Antaramian states he has no questions.

The public hearing is opened at 10:10 a.m. Bob Zernich, Master of the Masonic Hall located on the adjacent property to the south, states the owners need to address a lot line issue. Zernich believes the exterior stairs to the second floor of the structure are located across the property line. Zernich adds that the Masonic Hall members have no issues with the residential use, they just want the property line adjusted. Ferguson states a record of survey could be completed to determine where the parcel boundaries lie in relation to the exterior stairs. Ferguson goes on to clarify the lot line issue is a civil matter between the landowners and not material to this special use permit. There being no further comments, the hearing is closed at 10:21 a.m.

Ferguson states the County needs evidence of two units prior to 1980 in order to establish a lawful nonconforming use. Absent that evidence, staff is recommending denial of the project. Ferguson notes it's a difficult position to sit as the Zoning Administrator and want to approve the two units to provide for critically needed housing in Quincy; however, because of the Plumas County Code lawful non-conforming standards and what evidence has been provided by the applicant and County staff to-date, unfortunately, it doesn't get the application to a staff 'approval' recommendation.

Ferguson explains, based on the C-1 (Core Commercial) zoning, the subject property can currently have one unit. Residential uses are secondary uses in C-1. A rezone to M-R (Multiple Family Residential) is discussed, which would allow for increased residential density but, unfortunately, the subject parcel is too small (0.08 acres) to have two units based on the M-R 21.8 dwelling unit per acre density.

Ferguson states the hearing could be continued in order to try to find additional evidence to substantiate two units pre-1980.

District 4 Supervisor, Greg Hagwood, recognizes the need for residential units in Quincy and the issues at hand concerning the subject property and potentially other properties in the vicinity with similar commercial zoning and desired residential uses. Supervisor Hagwood questions the possibility of the County undertaking a General Plan Amendment/Zone Change for multiple parcels to address the issue of non-conforming uses, which would help lessen the burden on private property owners to not have to undergo the entitlement process individually. Ferguson suggests an overlay district or some type of combining zone that could target the appropriate affected parcels in downtown Quincy and allow for greater residential density than currently permitted in C-1.

Supervisor Hagwood also suggests speaking to the former Museum Director, Scott Lawson, to see if he has any useful information regarding past use of the property in question.

Ferguson continues this item to the October 12, 2022, Zoning Administrator meeting.

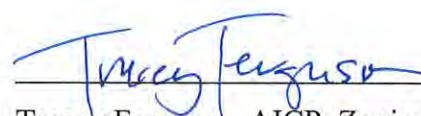
Zoning Administrator Notation: Any decision made as a result of this meeting may be appealed to the Board of Supervisors within ten (10) calendar days of the decision. If the tenth day lands on a Saturday, Sunday, or County holiday, the end of the appeal period will be the next working day. The appeal shall be based on relevant information stated or submitted at or prior to this meeting by (a) the applicant; (b) any owner of real property within 300 feet of the exterior boundaries of the property involved who was present at the hearing or who presented written testimony before the Zoning Administrator, or who may be adversely affected by the decision of the Zoning Administrator; (c) such other person whom the Board determines to have been adversely affected by the decision; or (d) any County department head whose department has an interest in the decision (Plumas County Code, Title 9, Chapter 2, Article 10, Section 9-2.1001). Appeals shall be filed with the Clerk of the Board of Supervisors, paying the fee according to the Planning & Building Services Fee Schedule.

ADJOURN

There being no further business, the meeting adjourns at 11:02 a.m. The next regularly scheduled Zoning Administrator meeting is set for October 12, 2022, at 10:00 a.m. at the Planning & Building Services Conference Room located at 555 Main Street in Quincy.



Heidi Wightman, Dept. Fiscal Officer II



Tracey Ferguson, AICP, Zoning Administrator



ZONING ADMINISTRATOR STAFF REPORT

TO: Tracey Ferguson, Zoning Administrator

FROM: Tim Evans, Senior Planner *(Signature)*

MEETING DATE: September 14, 2022

SUBJECT: Public Hearing
Special Use Permit
Re-establish Lawful Nonconforming Use
U 5-21/22-10

PROJECT LOCATION: 56 Harbison Avenue, Quincy, unincorporated Plumas County; APN 115-063-012-000; T24N/R9E/Sec. 14, MDM.

PLANNING AREA: Town of Quincy/East Quincy

GENERAL PLAN LAND USE: Commercial

PRIMARY ZONING: C-1 (Core Commercial)

COMBINING ZONE(S): SP-DRA (Special Plan Design Review Area)

PARCEL SIZE: 0.08 acres

SEWAGE: American Valley Community Services District

WATER: American Valley Community Services District

ELECTRICITY: Pacific Gas and Electric Company (PG&E)

FIRE PROTECTION: Quincy Fire Protection District

SUPERVISORIAL DISTRICT: District 4 – Supervisor Greg Hagwood

APPLICANT(S)/OWNER(S): Sark and Aline Antaramian

PROJECT DESCRIPTION:

On April 28, 2022, Sark Antaramian (applicant) contacted the Planning Department by email in regard to re-establishing a lawful nonconforming use (residential use) of the structure located at 56 Harbison Avenue, Quincy.

Planning staff responded to the applicant on April 29, 2022, and provided the applicant with a narrative explaining the requirements to re-establish the lawful nonconforming use being submitting a special use permit application, special use permit filing fee, seven (7) copies of a scaled site plan, and historical evidence of the existing structure's use.

On May 24, 2022, the Planning Department received a special use permit application from the applicant with the following description of the proposed use:

"The property is [comprised] of a 2-story property [comprising] 2,028 square feet of structure and 250 square feet of ramp access to the front of the property and a detached open door shed which is located behind the 2-story structure. No modifications to the structures. The shed will be replaced with a newer version in the same location. The proposed use is the rental of the 1st and 2nd floor units for residential use based on long-term occupancy of tenants. The owners have and will continue to use a reputable local realtor who provides property management services for Quincy for the property."

Therefore, the proposed project is to establish two (2) dwelling units, within the existing structure, with one dwelling unit on each floor, for long-term rentals.

BACKGROUND:

On August 4, 2022, prior to the public hearing before the Zoning Administrator on August 10, 2022, Planning staff confirmed with the applicant that the proposed use, as indicated in the special use permit application, was to have two (2) dwelling units.

Due to the evidence supplied not proving lawful nonconformance of two (2) dwelling units staff recommended to the Zoning Administrator on August 10, 2022, that the public hearing for the project be continued to September 14, 2022, to allow the applicant additional time to gather evidence for the structure being used as two (2) dwelling units.

The evidence (Exhibit 1) submitted on May 24, 2022 by the applicant, within the special use permit application, included multiple Feather River Bulletin news articles, photographs, and provided the following timeline:

1. February 21, 1929: The dwelling was built in 1855 by Stephen Clark and the Boyles took possession of the dwelling in 1870. In 1929, the dwelling was destroyed by a fire.
2. March 31, 1932: The W.E. Bailey family occupied the "Boyle house" vacated by the W.Y. Stoddard family.
3. October 1, 1936: Margaret McDonagh leased the "Boyle house."
4. March 24, 1938: A fire caused by a stove pipe at the "Boyle house" occupied Margaret McDonagh and family.
5. May 2, 1940: The Thompson family moved into their new residence, the "Boyle house" on Harbison Street.
6. April 16, 1942: Mr. and Mrs. Harrison of Greenville moved into the "Boyle house" on Harbison Street.
7. February 10, 1944: The Durestelers lived in the "Boyle house" vacated by the Prince Family.
8. May 26, 1993: The article refers to the structure as a "former residence."
9. June 18, 1997: The third paragraph of the article refers to the structure as a "converted house."

Planning staff reviewed Planning Department records and found the following:

1. Per a zoning map circa 1975 (Exhibit 19), the zoning of the property was Multi-Family District (R-2).

1972 - 1985 Plumas County Code (PCC), Title 9 Planning and Zoning, Article 16. Multi-Family District (R-2), Section 9 - 4.1601. Uses permitted (R-2), subsection (b) permitted the following residential use (Exhibit 22):

"(b) Two (2) one-family dwelling units"

2. Per a zoning map circa 1980 (Exhibit 20), the zoning of the property was changed to the Commercial Shops District (C-1) by Plumas County Ordinance No. 80-368 adopted on March 8, 1980 (Exhibit 21).

1972 – 1985 PCC, Title 9 Planning and Zoning, Article 18. Commercial Shops District (C-1), Section 9-4.1801. Uses permitted (C-1), subsection (a)(1)-(36) set forth the permitted uses in the C-1 zoning (Exhibit 23). Pursuant to Sec. 9 - 4.1801 Uses permitted (C-1), the Commercial Shops District (C-1) did not permit a residential use.

3. On July 20, 1984, Building Permit No. 19659 (Exhibit 24) was issued for a "Commercial/Residential Remodel." As part of the remodel, the first floor was changed to office space and the second floor remained residential use.

The Planning Department review sheet for Building Permit No. 19659 contained two (2) notes, stating the following:

- 1. Special Plan Review Approval 4-6-84. Refer to elevation notes attached to plan copies.*
- 2. Residential use predates current zoning. Relocation of residential use overhead does not negate current legal nonconforming use status."*

The note concerning "Special Plan Review Approval" is in relation to the Quincy Special Plan Committee reviewing and approving the proposed remodel on April 6, 1984 (Exhibit 25). Note, there is a discrepancy in dates of Quincy Special Plan Committee approval as the review sheet states April 6, 1984, but Quincy Special Plan Committee review approval document (Exhibit 25) shows April 4, 1984.

The note, however, does not mention that the remodel project was amended to include a roof dormer on the south side of the structure. Subsequently, the remodel amendment was sent to the Quincy Special Plan Committee for another review on June 1, 1984 (Exhibit 26) . No comments were made by the Quincy Special Plan Committee as part of the second review and the project was approved.

The note concerning the "legal nonconforming status" is due to the residential use of the entire structure as a single dwelling being established prior to the adoption of Plumas County Zoning Code or at a time when the zoning permitted residential use of the structure. The residential use of the structure continued after the zoning was changed on March 8, 1980, to the Commercial Shops District (C-1), which did not permit any residential use, creating the "legal nonconforming status."

4. The property was rezoned in 1985 by Plumas County Ordinance No. 85-604, as part of a county-wide rezoning, to Core Commercial (C-1). The zoning has remained Core Commercial (C-1) since 1985.

PCC Sec. 9-2.1902. – Uses (C-1) sets forth the uses permitted in the C-1 zoning and Sec. 9-2.1902 (a)(2)-(4) applies to this project:

- "(2) Lodging on the second floor if the entire first floor is in commercial use.*
- (3) One dwelling unit, including additional quarters, where the residential uses does not exceed the floor area of the commercial use; and*
- (4) Dwelling units on the second floor if the entire first floor is in commercial use."*

The Core Commercial (C-1) zoning does not permit a structure to be used solely as a single dwelling unit or multiple dwelling units.

5. On August 1, 2011, Sark and Aline Antaramian applied for a special use permit to re-establish a lawful nonconforming use consisting of the first floor being used as a dwelling unit. The proposal included the use of the first and second floors of the structure as separate dwelling units.

A use is considered a lawful nonconforming use pursuant to PCC Sec. 9-2.502, *General Provisions*:

- "(b) Lawful nonconforming uses. A use shall be a lawful nonconforming use if:*
 - (1) It was established in a manner conforming with any zoning of the County in effect at the time of establishment; and*
 - (2) The use existed at the time of adoption of any subsequent zoning law of the County which made it nonconforming or is subject to the provisions of Section 9-2.508 of this article.*
 - (3) It shall be the responsibility of the owner or user to provide evidence of lawful nonconformance."*

PCC Sec. 9-2.502(d), *Continuance*:

- "(2) Lawful nonconforming structure and the lawful nonconforming use of land or structures may be continued, unless otherwise restricted.*
- (3) The lawful nonconforming use of land or structures, if discontinued for a period of one year, may be resumed only upon the issuance of a special use permit."*

Pursuant to PCC Sec. 9-2.502(d)(3), since the residential use of the first floor was discontinued for a period greater than a year, the special use permit was applied for to resume the residential use.

A special use permit is required by various zones for certain uses when there is a potential to be socially, economically, or environmentally incompatible with the surrounding area. A special use permit may be granted with the requirement that certain conditions are met; which conditions are to prevent material damages to adjacent properties, and to provide suitable safeguards to ensure social, economic, and environmental compatibility with the

surrounding area. Social compatibility is determined through the notification portion of the project review process and public hearing.

The letter (Exhibit 28) dated October 31, 2011, from Rebecca Herrin, Senior Planner, to Sark and Aline Antaramian, applicants, concerning the special use permit submitted on August 1, 2011, stated the following:

"The property was used as a single-family residence prior to being converted to commercial use downstairs and residential use upstairs. The Assessor's office has no evidence that the building ever had separate residential units."

There are several options that you may take in this case:

1. *The County Can process the Special Use Permit to allow the structure to be used as one single-family residence. If you, or your agent, have information showing that the structure had separate units, you may present that evidence to the Planning Department. Otherwise, the County cannot approve multiple separate residential units in the building. A Change of Use permit will need to be obtained from the Plumas County Building Department to change the building to a residence."*

The letter (Exhibit 29) from Sark Antaramian, applicant, to Rebecca Herrin, Senior Planner, dated November 8, 2011, and received by the Planning Department on November 10, 2011, stated:

"I [Sark Antaramian] am in receipt of your October 31, 2011 letter (copy attached). To say I am disappointed by the options available is an understatement. I was misled by my real estate agent and Jim Graham into believing the option to convert the 1st floor unit to residential use was available. I would not have submitted the application and spent money if my agent had told me the options you listed per your letter were the only options available."

The letters mentioned above show the intention of the special use permit applied for in 2011 was the same as that applied for on May 24, 2022. In 2011, no evidence was provided by the applicant or located by Planning staff to prove lawful nonconformance of two dwelling units, one on each floor, in the existing structure.

6. Pursuant to PCC Sec. 9-2.503(d)(3), to address the special use permit requirement to re-establish the residential use of the first floor and use both floors of the existing structure as separate dwellings, Sark and Aline Antaramian, applicants, submitted a completed special use permit application on May 24, 2022, with historical information, and a site plan on May 23, 2022.

Upon receipt of the special use permit application, neighboring property owners within 300 feet of the proposed project were notified by mail of the application. As a result of the notification, one comment was received from Bob Zernich on August 4, 2022. The comment received from Mr. Zernich was in relation to if a condition(s) of the special use permit to purchase property from the Masonic Hall to resolve an access issue and the stairs that may cross the property line could be imposed. Staff informed Mr. Zernich that the access issue and

building encroachment are civil issues and a condition of approval wouldn't be recommended by staff. Staff went on further to explain to Mr. Zernich that his comment would be reflected in the Staff Report for the project and that he is welcome to attend the public hearing on August 10, 2022, to provide comment and voice any concerns.

As mentioned previously, the public hearing for the project before the Zoning Administrator was set for August 10, 2022. At the public hearing on August 10, 2022, due to the evidence provided being in relation to the use of the structure as a single dwelling, staff recommended the Zoning Administrator continue the public hearing to September 14, 2022, to allow the applicant additional time to gather evidence of the structure being used as two (2) dwellings at a time when such use was permitted by Plumas County Code.

The following list is additional information supplied to the Planning Department by the applicant after the project was continued on August 10, 2022:

1. Tenant Statement for the period of January 1, 2020 to December 31, 2020 (Exhibit 3), Tenant Transaction Report for the period of January 1, 2021 to February 12, 2021 (Exhibit 4), and Rental Agreement for the period of July 16, 2020 to May 31, 2021 dated July 14, 2020 (Exhibit 5) received on August 15, 2022
2. Rental Agreement for the period of August 1, 2016 to July 31, 2017 dated July 25, 2016 and Rental Agreement for the period of July 14, 2017 to May 31, 2018 dated July 11, 2017 received via email on August 25, 2022 (Exhibit 6)
3. Rental Agreement signed April 13, 2005 received via two (2) emails on September 3, 2022 (Exhibit 7)
4. Lease Agreement for the period of August 1, 2006 to January 31, 2007 received via email on September 3, 2022 (Exhibit 8)
5. Lease Agreement for the period of February 1, 2007 to July 31, 2007 received via email on September 3, 2022 (Exhibit 9)
6. Security Deposit Letter dated April 24, 2009 received via email on September 3, 2022 (Exhibit 10)
7. Rental Agreement for the period of July 1, 2011 to May 31, 2012 dated June 27, 2011 received via email on September 3, 2022 (Exhibit 11)
8. Rental Agreement for the period of July 15, 2010 to May 31, 2011 dated July 9, 2010 received via email on September 3, 2022 (Exhibit 12)
9. Rental Agreement for the period of August 1, 2013 to May 31, 2014 dated August 1, 2013 received via email on September 3, 2022 (Exhibit 13)
10. Rental Agreement for the period of October 14, 2017 to June 30, 2018 dated October 12, 2017 received via email on September 3, 2022 (Exhibit 14)
11. Email from Sark Antaramian, applicant, with letter from Rebecca Herrin dated October 31, 2011, concerning Special Use Permit U 8-11/12-01 received via email on September 3, 2022 (Exhibit 15)

The additional information provided by the applicant goes as far back as 2005 and shows the structure being used as two (2) dwelling units. However, since 1985 the property has been zoned Core Commercial (C-1), which does not permit use of the structure as two separate dwelling units, one dwelling unit on each floor. Therefore, while the structure was used as two separate dwelling units, it was not done so in compliance with Plumas County Code.

7. Upon review of the evidence provided by the applicant for the special use permit application and the records located by Planning staff, the following has been concluded:
 1. The establishment of the structure as a single residence occurred prior to the adoption of the Plumas County Zoning Code on July 8, 1958 and continued to be used as such until circa 1984 when the building was remodeled under Building Permit No. 19659 (Exhibit 24).
 2. The establishment of two (2) dwelling units, one (1) dwelling unit on each floor of the structure, would have to have been established prior to March 8, 1980, when the property was rezoned from Multi-Family District (R-2) to the Commercial Shops District (C-1), in order to be considered a lawful nonconforming use.
 3. Neither the evidence provided by the applicant nor the County records proves lawful nonconformance of the existing structure being used as two (2) dwelling units in compliance with Plumas County Code.

AGENCY COMMENTS RECEIVED:

Upon receipt of the complete special use permit application, the project information was sent out to various agencies for review. During the 30-day review period the comments received were as follows:

1. **Plumas County Environmental Health** (Exhibit 30): "No comment from Environmental Health."
2. **Plumas County Public Works (PCPW)** (Exhibit 31): "Public Works has no comment on this project."
3. **Plumas County Building Department** (Exhibit 32):
 - "1. Is this currently being used as a single or multifamily dwelling? The info provided by the applicant was unclear.
 2. If it [is] currently a commercial occupancy, it would require a building permit for a change in use to make any changes from commercial to residential use."
4. **Plumas County District 4 Supervisor Greg Hagwood** (Exhibit 33): "I support this and am very familiar with it."

APPROVALS REQUIRED:

Plumas County

The re-establishment of the residential use of a dwelling in C-1 zoning, once discontinued for a period of a year, requires the granting of a special use permit from the Plumas County Planning Department pursuant to Plumas County Code Sec. 9-2.502(d)(3).

EXHIBITS:

1. Special Use Permit application submitted on May 24, 2022
2. Site Plan received May 23, 2022

3. Tenant Statement for January 1, 2020 to December 31, 2020 received August 15, 2022
4. Tenant Transaction Report for January 1, 2021 to February 12, 2021 received August 15, 2022
5. Rental Agreement dated July 14, 2020 received August 15, 2022
6. Rental Agreement dated July 25, 2016 and Rental Agreement dated July 11, 2017 received by email on August 25, 2022
7. Rental Agreement signed April 1, 2005 received via two (2) emails on September 3, 2022
8. Lease Agreement for the period of August 1, 2006 to January 31, 2007 received via email on September 3, 2022
9. Lease Agreement for the period of February 1, 2007 to July 31, 2007 received via email on September 3, 2022
10. Security Deposit Letter dated April 24, 2009 received via email on September 3, 2022
11. Rental Agreement for the period of July 1, 2011 to May 31, 2012 dated June 27, 2011 received via email on September 3, 2022
12. Rental Agreement for the period of July 15, 2010 to May 31, 2011 dated July 9, 2010 received via email on September 3, 2022
13. Rental Agreement for the period of August 1, 2013 to May 31, 2014 dated August 1, 2013 received via email on September 3, 2022
14. Rental Agreement for the period of October 14, 2017 to June 30, 2018 dated October 12, 2017 received via email on September 3, 2022
15. Email from Sark Antaramian, applicant, received via email on September 3, 2022
16. Project Map
17. General Plan Land Use Map
18. Zoning Map
19. Zoning Map circa 1975
20. Zoning Map circa 1980
21. Plumas County Ordinance No. 80-368
22. 1972 - 1985 Plumas County Code, Title 9 Planning and Zoning, Article 16. Multi-Family District (R-2), Section 9 - 4.1601. Uses permitted (R-2)
23. 1972 - 1985 Plumas County Code, Title 9 Planning and Zoning, Article 18. Commercial Shops District (C-1), Section 9-4.1801. Uses permitted (C-1)
24. Building Permit No. 19659
25. Quincy Special Plan Committee Review dated April 4, 1984
26. Quincy Special Plan Committee Review dated June 1, 1984
27. Special Use Permit U 8-11/12-01 Application received August 1, 2011
28. Letter to Sark Antaramian, Applicant, from Rebecca Herrin, Senior Planner, dated October 31, 2011
29. Letter to Rebecca Herrin, Senior Planner, from Sark Antaramian, Applicant, dated November 8, 2011, and received November 10, 2011
30. Comment from Pat Sanders, Environmental Health Specialist, Plumas County Environmental Health, dated May 3, 2022
31. Email from Jim Graham, Senior Environmental Planner, Plumas County Public Works, dated May 4, 2022
32. Email from Charles White, Building Services Director, dated April 19, 2022
33. Comment from Greg Hagwood, District 4 Supervisor, received June 14, 2022

RECOMMENDED ACTIONS:

Staff recommends the Zoning Administrator take the following actions:

- I. Environmental Determination – Find the project not subject to the California Environmental Quality Act (CEQA) due to denial of the project.**
- II. Project Action - Deny the Special Use Permit (U 5-21/22-10) as the use, based on the evidence provided by the applicant and County records, does not prove lawful nonconformance of two (2) dwelling units along with the following findings (A through D):**
 - A) The project has been determined to be exempt from the requirements of the California Environmental Quality Act (CEQA) because projects that are denied are not subject to CEQA.**
 - B) The project is socially compatible with the surrounding area because the conditions are designed to ensure that the project will not create any nuisances or interfere with the surrounding community.**
 - C) The project is economically compatible with the surrounding area because the use will not interfere with the economic use of properties in the vicinity in conformance with zoning requirements adopted for the promotion of the public health, safety, and general welfare.**
 - D) The project is not consistent with the General Plan and zoning as evidence was not provided proving the structure being used as two (2) dwelling units, one dwelling unit on each floor, in compliance with Plumas County Code.**

**PLUMAS COUNTY
ZONING ADMINISTRATOR**
Minutes of the Regular Meeting of August 10, 2022

The Plumas County Zoning Administrator convened in a meeting on August 10, 2022, at 10:02 a.m. in the Permit Center Conference Room, Quincy. Zoning Administrator, Tracey Ferguson, presiding. Senior Planner, Tim Evans, is in attendance.

I. PUBLIC COMMENT OPPORTUNITY

No public comment is presented.

II. SPECIAL USE PERMIT: ANTARAMIAN, SARK & ALINE; APN 115-063-012; T.24N/R.9E/S.14 MDM

The request for a special use permit to re-establish the lawful, non-conforming residential use of a structure in C-1 (Core Commercial) zoning, located at 56 Harbison Avenue, Quincy, is presented. Tim Evans, Senior Planner, states that based on material information to the application, which came to light the week of August 1, 2022, staff recommends the hearing be continued to the regular meeting of the Zoning Administrator on September 14, 2022. Tracey Ferguson, Zoning Administrator, questions if the applicant or representative is present. It is confirmed that neither the applicant nor the applicant's representative is present. Ferguson continues the Special Use Permit to the regular meeting of the Zoning Administrator on September 14, 2022.

III. VARIANCE: NOALL, KENNETH; APN 106-283-011; T.28N/R.8E/S.27,28 MDM

The request for a variance of the front and side (northern) yard setbacks in order to accommodate a carport, located at 6655 Dyer Drive, Lake Almanor, is presented. Tim Evans, Senior Planner, gives a presentation as reflected in the staff report.

In response to the staff report, Kenneth Noall, applicant, clarifies that the northern retaining wall does not encroach into the neighbor's property. As designed, the retaining wall parallels the property line and continues off the front property line into the County road right of way. Noall and Jeff Morrish of NST Engineering indicate the location of the retaining wall on the site plan. Ferguson comments, in reviewing the site plan, it's not clear the retaining wall is not encroaching into the neighbor's property. Jeff Morrish of NST Engineering replies, stating, the retaining wall placement will be made clear on the site plan.

Tracey Ferguson, Zoning Administrator, states Condition #2 should be amended to state, "a *revised* site plan and building plans shall be submitted . . ."

Continuing, Noall explains that he is trying to bring up his parking to be level with the top floor of his house and extend it across the existing void so he can have a carport and storage below.

The public hearing is opened at 10:33 a.m. There being no comments, the hearing is closed at 10:33 a.m.

DECISION

Tracey Ferguson, Zoning Administrator, finds the project exempt from the California Environmental Quality Act under CEQA Guidelines Section 15305, with Findings A through C; and approves the Variance subject to the conditions of approval outlined in Exhibit 15 of the Staff Report, with the amendment of Condition #2, making Findings A through F as follows:

ENVIRONMENTAL DETERMINATION FINDINGS

- A) There is no substantial evidence in the record supporting a fair argument that the proposed project, as conditioned, might have a significant adverse impact on the environment; and
- B) The project is a variance from the side yard setback for the construction of a carport that will be constructed to meet all building requirements; and
- C) The location and custodian of the documents which constitute the record of these proceedings is the Plumas County Planning Department, 555 Main Street, Quincy, California

CONDITIONS

Plumas County Planning Department

1. The Variance for the proposed storage area and carport is approved in conformance with the Variance application and site plan submitted on May 6, 2022, with the following setback corrections:
 - A. The requested variance to the side yard setback for the proposed carport shall be 2.3 feet for the carport as shown on the site plan as opposed to the 2.5 feet stated on the application.
 - B. The requested variance to the side yard setback for the proposed carport overhang shall be one (1) foot three (3) inches as stated in the narrative supplied with the variance application as opposed to the 1.5 feet stated on the application.
 - C. The requested variance to the side yard setback for the northern retaining wall is one (1) foot and the site plan shows the retaining wall located up to and across the eastern (front) and northern (side) property lines. The retaining wall is not required to meet setbacks, so the request for a variance for the retaining wall is not necessary.
2. The northern retaining wall shall not cross the northern property line onto the adjacent parcel. A revised site plan and building plans shall be submitted with the building permit application for the storage area, carport, and retaining walls clearly showing the northern retaining wall not crossing the northern property line.
3. The Variance is to be signed by the property owners and returned within forty (40) days of the date of approval or the permit will be voided.

Plumas County Building Department

4. Applicant shall submit all necessary building permits to the Plumas County Building Department within eighteen (18) months of the approval of this variance.

Plumas County Environmental Health

5. The proposed storage area, carport, and retaining walls shall not impact any existing on-site sewage disposal system or any future on-site sewage disposal areas.

Plumas County Department of Public Works

6. Prior to the issuance of the building permit for the storage area, carport, and retaining walls, an encroachment permit shall be obtained from Plumas County Public Works.

FINDINGS

A) There are special circumstances applicable to the property under which strict application of the provisions of this chapter would deprive the property owner of privileges enjoyed by other property owners in the vicinity.

The special circumstances applicable to this property are due to the eastern property boundary length being 56.30 feet and the western property boundary length being 82.34 feet, which creates a narrow area for development of the parcel. Additionally, the developable area is further reduced by the steep grade along the entire parcel and a leach field/septic system located within the rear of the parcel (Exhibits 13 and 14). The narrow area for development deprives the property owners the full use of the property that other property owners in the vicinity enjoy.

B) That the variance is necessary for the preservation and enjoyment of the substantial property rights of the applicant.

The granting of the variance is necessary to accommodate the permitted uses (storage area, carport, and retaining walls) of the property as it would allow reasonable development of the parcel.

C) That the granting of the variance will not result in material damage or prejudice to other properties in the vicinity nor be detrimental to the public health, safety, or general welfare.

The reduced setbacks would not substantially reduce visibility or the open space quality of homes located along Dyer Drive as the front elevation of the existing dwelling and proposed storage area, carport, and retaining walls adjacent to the street are a single story.

The proposed carport and garage will be required to meet all the necessary building codes and will be in compliance with all zoning requirements. Therefore, the granting of the variance would not be detrimental to the public health, safety, or general welfare.

D) That the variance will not constitute a grant of special privileges inconsistent with the limitations upon other properties in the same vicinity or zone.

Many other parcels on the East Shore of Lake Almanor and in the immediate vicinity have storage areas and carports and that have been constructed to the size of the proposed storage (351 square feet) and carport (580 square feet). Additionally, other parcels, under similar circumstances, would be given the same consideration. Therefore, the granting of this variance would not constitute a granting of a special privilege.

E) If any exceptions from the provisions of this code which implement the SRA Fire Safe Regulations are requested, that the requirements of Section 9-9.202 - Exceptions of Article 2 of Chapter 9 of this title are met.

The proposed project is for a storage area and carport addition to an existing dwelling on a property located within the State Responsibility Area (SRA). Pursuant to Sec. 1270.02(b)(2) of the 2020 Fire Safe Regulations, an activity subject to the SRA/VHFHSZ (Very High Fire Hazard Severity Zone) Fire Safe Regulations is the "application for a building permit for new construction, not relating to an existing structure." Therefore, due to the proposed project being an addition to an existing structure, the SRA/VHFHSZ Fire Safe Regulations do not apply to the proposed project and an exception from the SRA/VHFHSZ Fire Safe Regulations is not required and is not being requested.

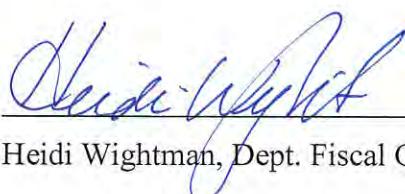
F) That the variance will not permit uses not permitted by the zone.

The variance is consistent with the residential uses permitted by the S-1 zoning.

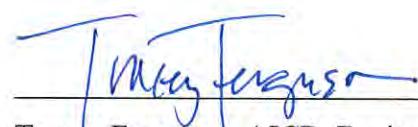
Zoning Administrator Notation: Any decision made as a result of this meeting may be appealed to the Board of Supervisors within ten (10) calendar days of the decision. If the tenth day lands on a Saturday, Sunday, or County holiday, the end of the appeal period will be the next working day. The appeal shall be based on relevant information stated or submitted at or prior to this meeting by (a) the applicant; (b) any owner of real property within 300 feet of the exterior boundaries of the property involved who was present at the hearing or who presented written testimony before the Zoning Administrator, or who may be adversely affected by the decision of the Zoning Administrator; (c) such other person whom the Board determines to have been adversely affected by the decision; or (d) any County department head whose department has an interest in the decision (Plumas County Code, Title 9, Chapter 2, Article 10, Section 9-2.1001). Appeals shall be filed with the Clerk of the Board of Supervisors, paying the fee according to the Planning & Building Services Fee Schedule.

ADJOURN

There being no further business, the meeting adjourns at 10:40 a.m. The next regularly scheduled Zoning Administrator meeting is set for September 14, 2022, at 10:00 a.m. at the Planning & Building Services Conference Room located at 555 Main Street in Quincy.



Heidi Wightman, Dept. Fiscal Officer II



Tracey Ferguson, AICP, Zoning Administrator