



Board of Supervisors

Dwight Ceresola, Vice Chair, 1st District

Kevin Goss, 2nd District

Thomas McGowan, 3rd District

Greg Hagwood, Chair, 4th District

Jeff Engel, 5th District

AGENDA FOR REGULAR MEETING

JANUARY 2, 2024 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.

Live Stream of Meeting

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

ZOOM Participation

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

The Plumas County Board of Supervisors meeting is accessible for public comment via live streaming at: <https://zoom.us/j/94875867850?pwd=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 not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an urgency item by the Board of Supervisors. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

DEPARTMENT HEAD ANNOUNCEMENTS/REPORTS

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

ACTION AGENDA

1. UPDATES AND REPORTS

A. DISASTER RECOVERY OPERATIONS

Report and update Dixie Fire Recovery efforts; receive report and discussion

B. BUSINESS AND ECONOMIC RECOVERY

Report and update on Dixie Fire Business and Economic Recovery efforts.

C. DIXIE FIRE COLLABORATIVE

Report, update, and discussion on Dixie Fire Collaborative efforts

D. US FOREST SERVICE

Report and update.

E. MUNIS HR/PAYROLL MODULE UPDATE

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

F. COUNTY TREASURER'S REPORT

Report and update from County Treasurer regarding the assessing, collecting, safekeeping, management, or disbursement of public funds, including investment reporting and an investment policy.

G. FINANCIAL/AUDIT REPORT

Report from County Departments regarding the County's Financial and audit status.

H. PUBLIC HEALTH AGENCY - Dana Krinsky

- 1) Active Shooter Full Scale Exercise Video Presentation by Lori Beatley, Coordinator for Plumas County Public Health Agency Emergency Preparedness Programs. [view item](#)

2. CONSENT AGENDA

These items are expected to be routine and non-controversial. The Board of Supervisors will act upon them at one time without discussion. Any Board members, staff member or interested party may request that an item be removed from the consent agenda for discussion. Additional budget appropriations and/or allocations from reserves will require a four/fifths roll call vote.

A. FACILITY SERVICES

- 1) Approve and authorize Chair to ratify and sign an agreement between Plumas County Facility Services and API Group Life Safety USA LLC. dba Delta Fire Systems; effective November 1, 2023; not to exceed \$12,000.00; (General Fund Impact) as approved in FY23/24 budget; approved as to form by County Counsel. [view item](#)

B. PUBLIC WORKS/ROAD DEPARTMENT

- 1) Approve and authorize the Public Works/Road Department to recruit and fill, funded and allocated, vacant one (1) FTE Lead Power Equipment Mechanic in the Quincy Maintenance Shop, due to resignation; (No General Fund Impact) funded by gas tax. [view item](#)
- 2) Approve and authorize Chair to sign on-call maintenance agreement between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc., and Turner Excavation, Inc. for 2024 On-Call Snow Removal in the event of heavy prolonged snow where understaffed road crews have maxed out their time; effective January 2, 2024; not to exceed \$200,000 each agreement; (No General Fund Impact) funded by gas tax; approved as to form by County Counsel. [view item](#)

C. PUBLIC HEALTH AGENCY

- 1) Approve and authorize Chair to ratify and sign two agreements between Plumas County Public Health Agency and Plumas County Public Health Senior Transportation and Quincy Tow Service and Repair, Inc. to provide automotive repair services; both effective July 1, 2023; both not to exceed \$9,000.00; (No General Fund Impact) Funds: 70560,20640 & 20480; approved as to form by County Counsel. [view item](#)

D. HUMAN RESOURCES

- 1) Approve and authorize Human Resources to recruit and fill, funded and allocated, vacant one (1.0) FTE Human Resources Payroll Specialist I/II; due to resignation; effective January 2, 2024; (General Fund Impact) as approved in (FY23/24) budget. [view item](#)

3. SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS

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

A. ADJOURN AS THE BOARD OF SUPERVISORS

B. CONVENE AS THE PLUMAS COUNTY TRANSPORTATION COMMISSION

- 1) Approval of Letter of Support for the Plumas County Transportation Commission's application for the Caltrans Sustainable Transportation Planning Grant to develop the Plumas County Electric Vehicle Charging Infrastructure Master Plan [view item](#)

C. ADJOURN AS THE PLUMAS COUNTY TRANSPORTATION COMMISSION AND RECONVENE AS THE PLUMAS COUNTY BOARD OF SUPERVISORS

4. DEPARTMENTAL MATTERS

A. INFORMATION TECHNOLOGY - Greg Ellingson

- 1) Approve and authorize Chair to sign an agreement between Plumas County Information Technology and CDW-G, LLC, to provide County network security; effective January 11, 2024; not to exceed \$41,330.00; (General Fund Impact) as approved in the FY23/24 budget; approved as to form by County Counsel. [view item](#)
- 2) Approve and authorize Information Technology to dispose of the 1997 Subaru Legacy, a fixed asset that fully depreciated in 2005, and donate the vehicle to the volunteer fire department; (No General Fund Impact). [view item](#)

B. PLUMAS COUNTY PUBLIC WORKS/ROAD DEPT. - John Mannle

- 1) Public Works respectfully requests direction from the Board of Supervisors on an Encroachment Permit to the United States Forest Service, Lake Almanor Ranger District, to remove snow along a portion of County Road 308 Humboldt Road and CR 307 Humbug Road for timber removal purposes. (No General Fund Impacts); discussion and possible action. [view item](#)

5. COUNTY ADMINISTRATIVE OFFICE - DEBRA LUCERO

- A. County Administrative Officer's Report
- B. Receive presentation from Tilson Technology on the Draft Broadband Strategic Plan for Plumas County; discussion only. [view item](#)

6. BOARD OF SUPERVISORS

- A. Designate Chair and Vice Chair of the Plumas County Board of Supervisors; effective January 2, 2024; discussion and possible action. [view item](#) **Roll call vote**
- B. Accept December 14, 2023, resignation of Sara James as Interim County Counsel, effective January 2, 2024, returning to Deputy County Counsel III position; discussion and possible action. [view item](#)

C. APPOINTMENTS

- 1) Appoint Joshua Brechtel Deputy County Counsel III as Interim County Counsel; discussion and possible action. [view item](#)
- 2) Appoint Victor Coelho as the Building Director, as recommended; discussion and possible action. [view item](#)
- 3) Appoint Jeff Engel, Supervisor District 5 to the Solid Waste Hearing Panel, as recommended. [view item](#)
- 4) Appoint Bill Davies to the Solid Waste Hearing Panel, as recommended. [view item](#)
- 5) Appoint Jerry Sipe to the Solid Waste Hearing Panel, as recommended. [view item](#)

6) Appoint JoDee Read to Plumas County's seat on the Partnership HealthPlan of California Commission for a term of (4) four years, as recommended. [view item](#)

D. TREASURER/TAX COLLECTOR - Julie White

- 1) Request approval of the Board of Supervisors to pay all legal counsel fees incurred by the Treasurer-Tax Collector; appropriate the funds from the 2023-2024 budget and authorize the Auditor's office to pay the invoice and any further invoices to Lewis, Brisbois, Bisgaard & Smith, LLP; discussion and possible action. [view item](#)
- 2) Adopt **RESOLUTION** Delegating Authority to the Treasurer to invest County funds and funds of other depositors for calendar year 2024; (No General Fund Impact) approved as to form by County Counsel; discussion and possible action. **Roll call vote** [view item](#)
- 3) Approve the Plumas County Treasurer's Investment Policy and Guidelines; discussion and possible action [view item](#)

E. County Administrator's response to Treasurer/Tax Collector items 6.D.(1-3) [view item](#)

F. CORRESPONDENCE

G. WEEKLY REPORT BY BOARD MEMBERS OF MEETINGS ATTENDED, KEY TOPICS, PROJECT UPDATES, STANDING COMMITTEES AND APPOINTED BOARDS AND ASSOCIATIONS

7. CLOSED SESSION

ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION

- A. Conference with real property negotiator, regarding facilities: Sierra House, 529 Bell Lane, Quincy, APN 117-021-000-000. Debra Lucero, Negotiator; Negotiating parties: County of Plumas and Plumas District Hospital; Under Negotiation: price and terms of payment for the purchase, sale, exchange or lease.
- B. Conference with Legal Counsel: Existing litigation – Tiffany Wagner, Plaintiff, v. County of Plumas, et al., Defendants, United States District Court, Eastern District of California, Case No. 2:18-cv-03105-KMJ-DMC
- C. Conference with Legal Counsel: Initiating litigation pursuant to Subdivision (c) of Government Code Section 54956.9
- D. Conference with Legal Counsel: Significant exposure to litigation pursuant to Subdivision (d)(2) (1 case) and (e)(2) (2 cases) of Government Code Section 54956.9 [view item](#)
- E. 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

REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)

8. ADJOURNMENT

Adjourned meeting to Tuesday, January 9, 2024, Board of Supervisors Room 308, Courthouse, Quincy, California



**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Management Analyst I

MEETING DATE: January 2, 2024

SUBJECT: Active Shooter Full Scale Exercise Video Presentation by Lori Beatley, Coordinator for Plumas County Public Health Agency Emergency Preparedness Programs.

Recommendation:

None

Background and Discussion:

On Wednesday, November 1, 2023, an Active Shooter Full Scale Exercise was held at Quincy Jr/Sr High School. This exercise was designed to assist first responders and school staff to respond to unusual events that may challenge our facilities, personnel, and impact our communities. The purpose of the full-scale exercise at Quincy Jr/Sr High School was to test our local law enforcement, emergency medical services, and school staff, as well as other community partners who would respond to an incident involving an active shooter in our community.

The exercise went well with strengths identified and many valuable lessons learned. The next step in this process is creating an After-Action Report using the following information: exercise evaluations, participant feedback, notes from debriefing, and role player assessments. Based on the information obtained from the full-scale exercise, strengths and areas of improvement will be identified. An Improvement Plan will be developed which will address the areas which need improvement. This process is conducted as a collaborative effort. There were over 70 participants, 20 support staff (evaluators, observers, staff), and 30 role players involved in this exercise for a total of 120 people involved.

The following agencies/organizations participated in the exercise:

- Plumas County Sheriff's Office
- California Highway Patrol
- United States Forest Service- Mt Hough and Law Enforcement
- California Fish and Wildlife Law Enforcement
- Cal-Trans
- Careflight- Plumas District Hospital ambulance
- Eastern Plumas Health Care ambulance
- Quincy Fire Department
- Meadow Valley Fire Department
- Quincy Jr/Sr High School

The following organizations/agencies provided valuable support for the exercise:

- Plumas County Public Health Agency
- Plumas County OES (Office of Emergency Service)
- United States Forest Service- Beckwourth
- CalOES
- NorCal EMS
- Lassen County Public Health Department
- Glenn County Public Health Department

Action:

None

Fiscal Impact:

No General Fund Impact.

Attachments:

1. Video Presentation Link (2)
2. 2023.11.02 Active Shooter FSE Post Event Press Release (1)

View the presentation with this link: <https://countyofplumas-my.sharepoint.com/:v/p/melodiesylvia/EfWYT4wDQdJKqk3LYamicYYBeAOo8Ej8GubVVrYDHI--Yg?e=qMBRhf>



For immediate release:

Date: November 1, 2023

From: Public Information Officer Lori Beatley

Active Shooter Full Scale Exercise- Post Event

On Wednesday, November 1, 2023, an Active Shooter Full Scale Exercise was held at Quincy Jr/Sr High School. This exercise was designed to assist first responders and school staff to respond to unusual events that may challenge our facilities, personnel, and impact our communities. The purpose of the full-scale exercise at Quincy Jr/Sr High School was to test our local law enforcement, emergency medical services, and school staff, as well as other community partners who would respond to an incident involving an active shooter in our community.

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- United States Forest Service- Beckwourth
- CALOES
- NorCal EMS
- Lassen County Public Health Department
- Glenn County Public Health Department

A special thank you to the staff and students of Quincy Jr/Sr High School who volunteered to be role players for the exercise. Without their involvement, the exercise would lack the realism which is needed in a full-scale exercise. The commitment of Plumas County's first responders, schools, and other emergency organizations to the safety and welfare of our community is commendable and was demonstrated during this exercise. The continued coordination, training, and exercising of our first responders, healthcare system, and other community partners is vital for the safety and wellbeing of our community.



530-283-6337 OFFICE



270 County Hospital Rd, Suite 206 <http://countyofplumas.com/publichealth>

Quincy, California 95971



**PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Robert McAdams, Department Fiscal Officer II

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize Chair to ratify and sign an agreement between Plumas County Facility Services and API Group Life Safety USA LLC. dba Delta Fire Systems; effective November 1, 2023; not to exceed \$12,000.00; (General Fund Impact) as approved in FY23/24 budget; approved as to form by County Counsel.

Recommendation:

Approve and authorize Chair to ratify and sign an agreement between Plumas County Facility Services and API Group Life Safety USA LLC dab Delta Fire Systems; effective November 1, 2023; not to exceed \$12,000.00; (General Fund Impact) as approved in 23/24 budget; approved as to form by County Counsel.

Background and Discussion:

Contract was previously approved at 11/21/2023 Board meeting. Contractor requested additional language under Section 8 - Indemnification. Additional language is added to the last sentence of the Indemnification clause to read as follows: but only to the extent caused by the negligent acts or by omission of subcontractor.

This additional language was approved by County Counsel. Except as this new, additional language set forth in the Section 8 - Indemnification, the remainder of the contract is unchanged.

Action:

Approve and authorize Chair to ratify and sign an agreement between Plumas County Facility Services and API Group Life Safety USA LLC dab Delta Fire Systems; effective November 1, 2023; not to exceed \$12,000.00; (General Fund Impact) as approved in 23/24 budget; approved as to form by County Counsel.

Fiscal Impact:

This is an 'as-needed' contract and General Fund is only impacted if services are needed.

Attachments:

1. Delta Fire Systems - updated Indemnification clause

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 **Dept. of Facility Services** (hereinafter referred to as "County"), and API Group Life Safety USA LLC, a Minnesota corporation dba **Delta Fire Systems**, (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 **Twelve Thousand dollars** (\$12,000.00).
3. Term. The term of this agreement shall be from **November 1, 2023** through **October 31, 2024** unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 1, 2023 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.

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 but only to the extent caused by the negligent acts or by omission of subcontractor.

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

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. In particular, Contractor represent that it holds a current and active license as a **Class C-10 Electrical and C-16 Fire Protection Contractor, issued by the State of California, No. 1092190.**

11. **Prevailing Wage.** Contractor shall comply with all provisions of the California Public Contract Code and the California Labor Code, including, without limitation, payment of prevailing wage rates to all covered employees of Contractor and any subcontractors pursuant to California Labor Code Sections 1770 through 1780, inclusive. Pursuant to Section 1773 of the California Labor Code, the general prevailing wage rates in the county in which the work is to be done have been determined by the Director of the California Department of Industrial Relations. These wage rates for this project are in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract." Addenda to modify wage rates, if necessary, will be issued to holders of the above referenced book. Future effective general prevailing wage rates, which have been predetermined, and are on file with the California Department of Industrial Relations, are referenced but not printed in the general prevailing wage rates. Pursuant to Section 1773.2 of the California Labor Code, General Prevailing Wage Rates included in the book entitled, "Special Provisions, Notice to Contractors. Proposal and Contract" shall be posted by Contractor at a prominent place at the site of the work.
12. **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.
13. **Assignment.** Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
14. **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.
15. **Choice of Law.** The laws of the State of California shall govern this agreement.
16. **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.
17. **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.

18. 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.
19. 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.
20. 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.
21. 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.
22. 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:

Facility Services
County of Plumas
198 Andy's Way
Quincy CA 95971
Attention: Facility Services Director

Contractor:

Delta Fire Systems
1655 Marietta Way
Sparks NV 89431
Attention: Nate Muzzi, Area Manager

23. 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.
24. 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.

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. 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.

28. **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:

API Group Life Safety USA LLC, a Minnesota corporation, dba Delta Fire Systems

By: _____
Name: Nate Muzzi
Title: Area Manager
Date signed:

COUNTY:

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

By: _____
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed:

ATTEST:

By: _____
Name: Allen Hiskey
Title: Clerk of the Board

Approved as to form:



Joshua Brechtel
Deputy County Counsel

_____ COUNTY INITIALS _____

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CONTRACTOR INITIALS _____

EXHIBIT A

Scope of Work

1. Contractor shall provide fire sprinkler / alarm system services on an 'as-needed' basis upon request by Facility Services.
2. Services contemplated by the parties include, but are not limited to, the following:
 - a. Service
 - b. Repair
 - c. Inspection
3. All work will comply with the California Building and Electrical Codes and all applicable state and federal laws and regulations.

EXHIBIT B

Fee Schedule

1. Contractor shall be paid at the rate of \$175/hr.
2. Contractor shall be paid monthly upon submittal of a written invoice to County setting forth the following:
 - a. A description of the services provided including the date of service(s), amount of time expended, and any applicable hourly rate;
 - b. A description of any reimbursable materials and costs incurred, date(s) incurred, to whom incurred, together with supporting documentation for the same.
3. County shall make payment within 30 days of receipt of Contractor's invoice.
4. In no event shall the total amount paid to Contractor exceed the maximum amount set forth in Paragraph 2 on page 1 of this agreement.



**PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Colleen Foster, Fiscal/Tech Services Assistant III

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize the Public Works/Road Department to recruit and fill, funded and allocated, vacant one (1) FTE Lead Power Equipment Mechanic in the Quincy Maintenance Shop, due to resignation; (No General Fund Impact) funded by gas tax.

Recommendation:

The Director of Public Works respectfully recommends that the Board of Lead Workers authorize the Department to fill the vacancy of one (1) FTE Lead Power Equipment Mechanic in the Quincy Maintenance Shop.

Background and Discussion:

One (1) FTE Equipment Service Worker has resigned in the Quincy Maintenance Shop effective December 29, 2023.

The Department is requesting to fill this position.

This position is funded and allocated in the proposed FY23/24 budget of the Department of Public Works.

The completed Critical Staffing Questionnaire, Departmental Organizational Chart, and Job Description are attached.

Action:

Approve and authorize the Public Works/Road Department to recruit and fill, funded and allocated, vacant one (1) FTE Lead Power Equipment Mechanic in the Quincy Maintenance Shop; (No General Fund Impact).

Fiscal Impact:

No General Fund impact. Funded by Gas Tax

Attachments:

1. CRITICAL STAFFING QUEST Lead Power Equip Mech 12_23
2. Department Org Chart
3. Job Description Lead Power Equipment Mechanic

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Public Works Lead Power Equipment Mechanic I/II Position Quincy Shop

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

Power Equipment Mechanic I/IIs are the workforce for maintaining and repairing County road equipment. The Lead Mechanic guides and directs this work.

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

Maintenance Workers are subject to 24 hour “call out” for road related emergencies and snow removal. If the equipment that they use is not serviceable, then they are unable to properly maintain County roads

- How long has the position been vacant?

One week.

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

The department’s wage and benefits portion of the 23/24 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? **None**

- 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**

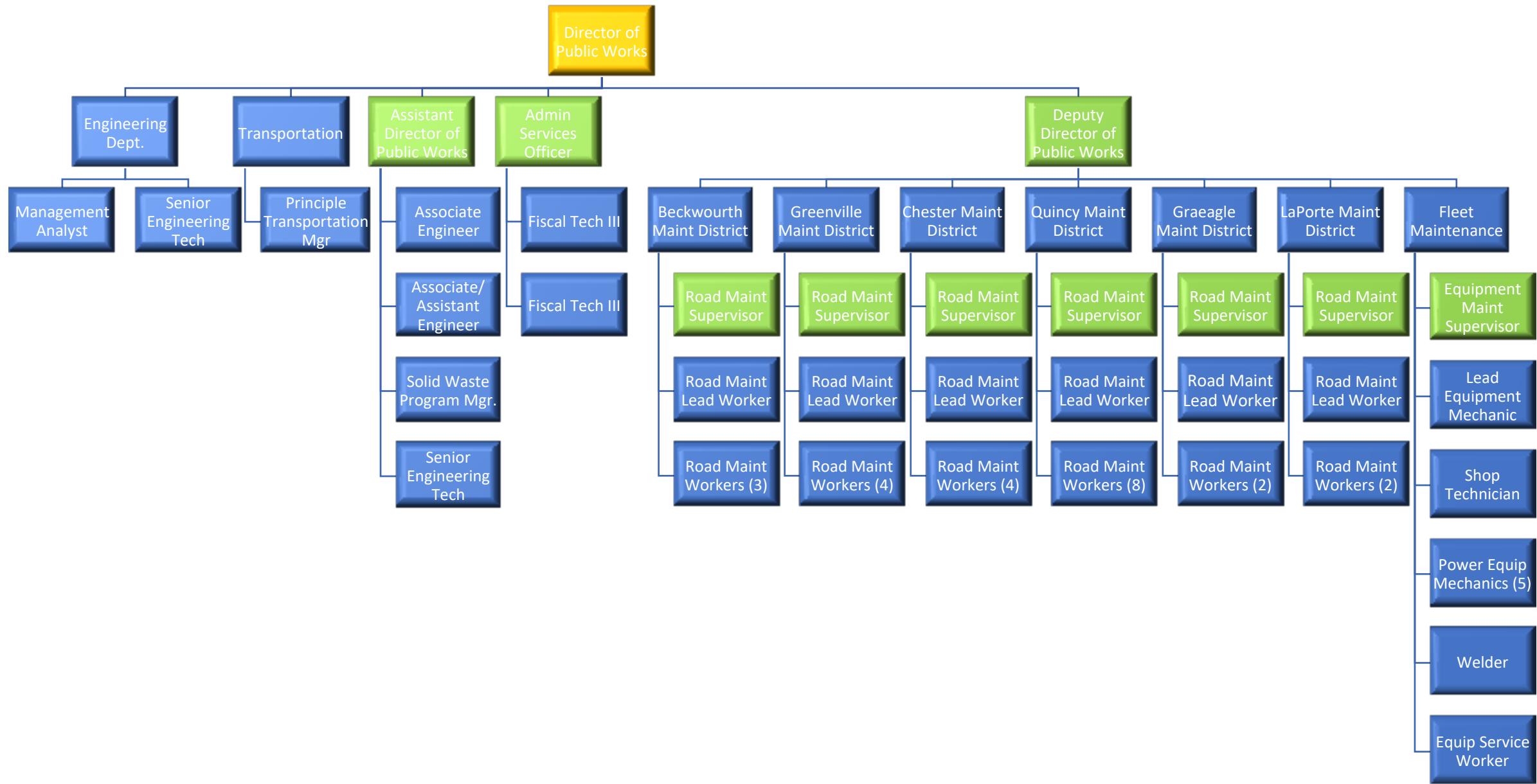
- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support? **None**

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

20/21 \$0

21/22 \$0

22/23 \$0



LEAD POWER EQUIPMENT MECHANIC

DEFINITION

Under general supervision, to provide lead direction, work coordination, and training for other Power Equipment Mechanics; to assist the Equipment Maintenance Supervisor with the day-to-day supervision of Equipment Maintenance functions; to inspect, diagnose, overhaul and make major and minor mechanical repairs to gasoline and/or diesel-powered automotive and heavy equipment; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the lead supervision class in the Power Equipment Mechanic class series. Positions in this class have responsibility for training subordinates, providing lead direction, and serving as Equipment Maintenance Supervisor in the Supervisor's absence. They also perform the full range of skilled adjustment and repair work on automotive and heavy equipment.

REPORTS TO

Equipment Maintenance Supervisor.

CLASSIFICATIONS DIRECTLY SUPERVISED

Provides lead direction for Power Equipment Mechanic I, II and Equipment Service Worker.

LEAD POWER EQUIPMENT MECHANIC - 2

EXAMPLES OF DUTIES

- Assists with the general supervision of the County Equipment Maintenance functions and activities.
- Provides lead direction, work coordination and training for employees engaged in the maintenance and repair of a wide variety of automotive and diesel-powered equipment, including graders, dozers, rollers, trucks, and backhoes.
- Makes decisions as to the extent and type of repairs to be done on individual pieces of equipment.
- Estimates the costs of automotive and equipment repairs.
- Requisitions automotive and diesel-powered equipment parts.
- May assign and train mechanics in inspecting, diagnosing, repairing, replacing, adjusting, and tuning up all types of vehicles and equipment, components, engines, transmissions, brakes, and electrical systems.
- Performs major and minor mechanical repairs including engine tune-ups, brake relining, electrical system repairs, and radio installations.
- Disassembles, repairs, grinds, or replaces worn parts.
- Fits new parts and adjusts engines, water and fuel pumps, carburetors and fuel injectors, governors, starters, clutches, transmissions, differentials, brakes, and steering mechanisms.
- Demonstrates the best methods of doing repair work on heavy automotive equipment.
- Inspects all shop work.
- Keeps records of repairs and maintenance work done.
- Prepares reports.
- Requests supplies and materials needed.
- Implements shop safety practices and procedures.
- Discusses work progress with supervisor.
- Attends and conducts meetings.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand, walk, stoop, kneel, and crouch; physical ability to lift and carry objects weighing up to 50 pounds unassisted; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of equipment including hand and power tools, electrical testing equipment, telephones.

TYPICAL WORKING CONDITIONS

Work is performed in office and shop environments; occasionally works outside; exposure to smoke, gasses, and fumes; exposure to hazards such as moving machine parts and electrical current; continuous contact with staff and the public.

LEAD POWER EQUIPMENT MECHANIC - 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Methods, materials, tools, and equipment used in the testing, adjustment, repair, and overhaul of gas and diesel-powered equipment.
- Theory and operation of gasoline and diesel engines.
- Principles and methods of gas and electrical welding and painting techniques.
- Safe work practices and Federal and State safety regulations.
- Principles and methods used in a program of preventive maintenance.
- Hydraulic valves and controls, hydraulic and air brake systems and electronic ignition systems.
- Tools, methods, materials and equipment used in automotive and body repair work.
- Principles and techniques of lead direction and training.

Ability to:

- Provide lead direction and training for other staff.
- Assists with the general supervision of County Equipment Maintenance functions and activities.
- Inspect and accurately diagnose mechanical defects.
- Skillfully use a variety of hand and power tools in the repair of automotive and heavy equipment.
- Perform highly skilled testing, adjustment, repair, and overhaul work on gasoline and diesel powered automotive and heavy equipment.
- Estimate time and materials for repair jobs.
- Operate a variety of automotive and heavy equipment.
- Design and fabricate tools and equipment.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.

LEAD POWER EQUIPMENT MECHANIC - 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:

Two (2) years of skilled heavy equipment repair work at the level of Power Equipment Mechanic II with Plumas County.

Special Requirements: Possession of an appropriate, valid California Driver's License issued by the Department of Motor Vehicles.



**PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Colleen Foster, Fiscal/Tech Services Assistant III

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize Chair to sign on-call maintenance agreement between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc., and Turner Excavation, Inc. for 2024 On-Call Snow Removal in the event of heavy prolonged snow where understaffed road crews have maxed out their time; effective January 2, 2024; not to exceed \$200,000 each agreement; (No General Fund Impact) funded by gas tax; approved as to form by County Counsel.

Recommendation:

The Department of Public Works respectfully requests that the Board of Supervisors authorize the Chair to execute On-call Maintenance Agreements for McGarr Excavation, Inc., Dig-It Construction, Inc. and Turner Excavation, Inc. with each Agreement's compensation not to exceed \$200,000.

Background and Discussion:

Public Works advertised on November 15, 2023 for sealed bids related to 2024 On-Call Snow Removal and Storm Damage Assistance. The purpose of this request for bids was for Public Works to have options in the event of heavy prolonged snow where understaffed road crews have maxed out time, which limits drivers to 12 hours. Upon Public Works request the on-call contractors would mobilize between storms to remove snow primarily during daytime hours. These on-call contractors would also be potentially utilized for storm damage cleanup operations.

Four bids were received on December 6, 2023 bid opening with hourly rates for equipment and operator for the five of the six maintenance districts. The LaPorte Maintenance District was determined to not utilize an on-call agreements. McGarr Excavation Inc., bid included Beckwourth, Quincy and Graeagle districts. Dig-It Construction, Inc. included bid rates for the Chester and Greenville Districts only. Turner Excavating, Inc. included bid rates for Chester and Greenville Districts, but did not include a motor grader in their bid. The fourth bid received only included dump trucks without any equipment for loading, so the decision was made to not contract with the fourth contractor. Each agreement has a maximum not to exceed amount of \$200,000, but there is no guarantee of any work unless Public Works determines there is a need for contracted snow removal or storm damage assistance.

Three separate Maintenance Agreements have been reviewed and approved as to form by County Counsel.

Action:

Approve and authorize Chair to sign on-call maintenance agreement between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc. and Turner Excavation, Inc.; effective January 2, 2024; not to exceed \$200,000 each agreement; (No General Fund Impact); approved as to form by County Counsel.

Fiscal Impact:

No General Fund impact. Funded by Gas Tax.

Attachments:

1. Holland_20231219_095914
2. McGarr

3. Truner

Maintenance Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Public Works department (hereinafter referred to as "County"), and Dig It Construction, Inc., a California corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with materials and services as set forth in Exhibit A, attached hereto (hereinafter referred to as the "Work").
2. Compensation. County shall pay Contractor for the Work in the manner set forth in Exhibit A, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed One Hundred Thousand Dollars and No/100 (\$200,000) (hereinafter referred to as the "Contract Amount"), unless the Contract Amount has been adjusted pursuant to Section 15 of this Agreement.
3. Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2024, subject to adjustment as stated in Sections 15 and 16.
4. Termination.
 - a. By County for Cause. The County may immediately terminate this Agreement for cause, upon written notice to Contractor, if Contractor (i) does not supply sufficient skilled workers or materials to ensure the timely and competent performance of the Work; (ii) fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between Contractor and the subcontractors; (iii) violates any law, ordinance, rule, regulation, or order of a public authority having jurisdiction over Contractor, the County, or this Agreement; or (iv) has committed any other substantial breach of this Agreement. If the County terminates this Agreement for cause, then Contractor shall not be entitled to receive further payment from the County other than for the value of the services and materials previously provided to the County under this Agreement.
 - b. County's Remedies. Upon terminating this Agreement for cause, County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, take possession of the site and all materials thereon owned by Contractor, and finish the Work by what whatever reasonable method the County deems appropriate. If the County's cost of finishing the Work under this paragraph exceeds the unpaid balance of the Contract Amount, Contractor shall pay the difference to the County. This obligation for payment shall survive the termination of this Agreement.

_____ COUNTY INITIALS

CONTRACTOR INITIALS UV

- c. By County for Convenience. The County may, at any time, terminate this Agreement for convenience and without cause. After terminating this Agreement for convenience, the County shall pay Contractor the value of the services and materials previously provided to the County under this Agreement as well as the costs incurred by Contractor by reason of such termination.
- d. By Contractor. If the County fails to make payment as provided in Exhibit B for a period of at least thirty (30) days after the date such payment is due and payable, then Contractor may, upon seven (7) additional days' written notice to the County, terminate this Agreement. Upon such termination, County shall pay Contractor for any Work performed prior to termination as well as the costs incurred by Contractor by reason of such termination.

5. County's Right to Stop and Correct Work. County may direct the Contractor in writing to stop performing the Work until Contractor corrects previously performed Work that is not in accordance with this Agreement, as determined by the County in its sole discretion. If Contractor does not commence and continue correction with diligence and promptness within seven (7) days after receiving written notice from the County to do so, the County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, correct the Work by what whatever reasonable method the County deems appropriate. In such case, the Contract Amount shall be adjusted to deduct the cost of this correction.

6. Supervision. Contractor shall supervise and direct the Work, using Contractor's best skill and attention. Contractor shall be solely responsible for and have control over the means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work. As soon as practicable after execution of this Agreement, Contractor shall furnish in writing to the County the names of any subcontractors or suppliers Contractor intends to engage in performance of the Work. Contractor shall not contract with any subcontractor or supplier to whom the County has made a timely and reasonable objection.

7. Labor and Materials. Unless otherwise provided in this Agreement, Contractor shall provide and pay for all labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work. Contractor shall enforce strict discipline and good order among Contractor's employees and other persons performing the Work. Contractor shall not employ unfit persons to perform the Work or assign persons to perform tasks related to the Work that these persons are not properly skilled to perform.

8. Warranty. Contractor warrants to the County that: (1) materials and equipment furnished under this Agreement will be new and of good quality unless otherwise required or permitted under this Agreement; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of this Agreement. Contractor shall, for a period of one year after substantial completion of the Work, correct Work not conforming to the requirements of this Agreement. If Contractor fails to correct nonconforming Work within a reasonable time, the County

may correct the Work, and Contractor shall pay the cost of such correction to the County within fifteen (15) days of Contractor's receipt of County's written request for such payment. This obligation for payment shall survive the termination of this Agreement.

9. Taxes. Contractor shall pay any sales, consumer, use, and similar taxes with respect to the materials and services furnished by Contractor under this Agreement.
10. Permits and Fees. Contractor shall obtain any permits, licenses, and inspections necessary for proper execution and completion of the Work. Fees incurred by Contractor with respect to these permits, licenses, and inspections shall be reimbursed by the County.
11. Legal Notices. Contractor shall comply with any notices issued by any government agencies having jurisdiction over the Work. Contractor shall give any notices required by any government agencies having jurisdiction over the Work. If Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, then Contractor shall assume full responsibility for such Work and shall bear any costs attributable to such Work.
12. Use of Site. Contractor shall confine its operations at the Work site to areas permitted by law, ordinances, this Agreement, and the County.
13. Cutting and Patching. Contractor shall be responsible for any cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.
14. Clean Up. Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, Contractor shall remove its tools, equipment, machinery, and surplus material, and shall properly dispose of waste materials.
15. Changes in the Work. The County, without invalidating this Agreement, may approve changes in the Work within the general scope of this Agreement, consisting of additions, deletions, or other revisions. The Contract Amount and the time for completion of the Work under Section 3 shall be adjusted in writing to account for such changes, upon mutual agreement of the County and Contractor.
16. Delays in Performance. If Contractor is delayed at any time in the progress of the Work by fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond Contractor's control, then the time for completion of the Work under Section 3 shall be equitably adjusted.
17. Protection of Persons and Property. Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs, including all those required by law in connection with performance of the Work. Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees performing the Work, the Work itself and materials and equipment to be incorporated therein, and other property at the Work site or adjacent thereto. Contractor shall promptly remedy damage

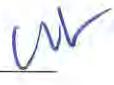
COUNTY INITIALS

CONTRACTOR INITIALS W

and loss to property caused in whole or in part by Contractor, its officers, employees, agents, contractors, licensees or servants.

18. Tests and Inspections. Contractor shall arrange and bear the cost of tests, inspections, and approvals of any portion of the Work required by this Agreement or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.
19. Prevailing Wage. Contractor shall comply with all provisions of the California Public Contract Code and the California Labor Code, including, without limitation, payment of prevailing wage rates to all covered employees of Contractor and any subcontractors pursuant to California Labor Code Sections 1770 through 1780, inclusive. Pursuant to Section 1773 of the California Labor Code, the general prevailing wage rates in the county in which the work is to be done have been determined by the Director of the California Department of Industrial Relations. These wage rates for this project are in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract." Addenda to modify wage rates, if necessary, will be issued to holders of the above referenced book. Future effective general prevailing wage rates, which have been predetermined, and are on file with the California Department of Industrial Relations, are referenced but not printed in the general prevailing wage rates. Pursuant to Section 1773.2 of the California Labor Code, General Prevailing Wage Rates included in the book entitled, "Special Provisions, Notice to Contractors. Proposal and Contract" shall be posted by Contractor at a prominent place at the site of the work.
20. Legal Compliance. 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.
21. 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.
22. 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 attorneys' 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, of County Parties. However, Contractor shall have no obligation to defend or indemnify County Parties against claims caused by the active negligence, sole negligence or willful misconduct of County Parties.

_____ COUNTY INITIALS

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23. 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 thousands 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 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

_____ COUNTY INITIALS

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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.

24. 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 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. In particular, Contractor represents that it holds a current and active license as a Class A contractor, issued by the State of California, No. 747715.
25. 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. Contractor shall secure, at its expense, and be responsible for any and all payments of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Contractor and its officers, agents, and employees.
26. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
27. 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.

COUNTY INITIALS

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28. Choice of Law. The laws of the State of California shall govern this agreement and venue for any dispute shall lie in Plumas County, California.
29. 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.
30. 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.
31. 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.
32. 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.
33. 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.
34. Third Party Beneficiaries. This Agreement is entered into for the sole benefit of the County and Contractor, and no other parties are intended to be direct or indirect or incidental beneficiaries of this Agreement, and no third party shall have any right in, under, or to this Agreement.
35. 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.
36. 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:

Plumas County Department of Public works
1834 East Main Street
Quincy, CA 95971
(530) 283-6268
Attention: Joe Blackwell, Deputy Director

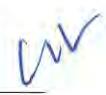
_____ COUNTY INITIALS

Contractor:

Dig It Construction, Inc.
PO Box 494
Chester, CA 96020
(530) 258-3306

37. 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.
38. 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.
39. 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.
40. 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.
41. 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).

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

- 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.

42. 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.

43. 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.

_____ COUNTY INITIALS

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

CONTRACTOR:

Dig It Construction, Inc.,
a California corporation

By: 

Name: Caleb Holland
Title: Chief Executive Officer & Secretary

COUNTY:

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

By: _____

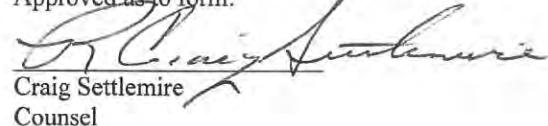
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed: _____

ATTEST:

By: _____

Allen Hiskey
Clerk of the Board of Supervisors

Approved as to form:


Craig Settemire
Counsel

_____ COUNTY INITIALS

10

CONTRACTOR INITIALS 

EXHIBIT A

Scope of Work

On-call Snow Removal scope of work: The work will consist of removing roadside snow berms and packed ice on County Roads within the County Right-of-way when directed to do so by County Road Department Maintenance Foremen or the Deputy Director of Public Works. Snow removal will be by loaders and dump trucks. The contractor's operators will be given disposal locations for the snow and ice to be removed. The contractor's graders will be used to remove packed ice on pavements and to also push berms back away from the traveled way to provide capacity for future snowstorms. The contractors work will generally occur between snowstorms when County Maintenance personnel have reached their 12-hour work limit per federal DOT regulations. The contractor will work during daylight hours and limit work day to 8 hours maximum unless directed by the Deputy Director otherwise. Contractors will not be requested to plow snow during storms unless their graders and dump trucks are properly equipped and approved for such use by the Department in advance and in writing. County Maintenance personnel will provide traffic control as necessary.

On-call Storm Damage Assistance scope of work: The work will generally consist of clearing mud, rock, trees and or debris from blocked County roads as well as clearing and reestablishing ditches and culvert inlets and outlets when directed to do so by County Road Department Area Maintenance Foremen or the Deputy Director of Public Works. The contractors work will generally occur during daylight hours between 6 am and 6 pm. County Maintenance personnel will provide traffic control as necessary.

A contractor can provide up to three pieces of equipment for each requested type for this service for each requested area. Operator and equipment rates to be paid will be the same for both On-Call Snow Removal Services and On-call Storm Damage Assistance.

Contractors will be given a minimum 72-hour notice for requests to mobilize operators and equipment to the locations to be assigned for work. The request will be directed to the signatory on this agreement at the phone number listed in item 36 above. The quoted hourly rates for transport vehicles doesn't apply for moving equipment to Plumas County, only for transport within Plumas County.

Contractor may submit for payment once per month with detailed invoice for services provided. The Deputy Director will verify the submitted invoice is accurate of services requested and performed during the work period. Once verified and approved for payment, the County Auditors office will cut a check and mail to the listed address in item 36 above.

Exhibit A

Complete the following chart by typing or use pen and ink.

FY 2023/24 On-Call Snow Removal and Storm Damage Assistance Bid

Bid Item and Area where services are to be provided:	Equipment Year, Make and Model	Hourly Rate (\$XX.XX) For equipment with operator for January 1, 2024 through June 30, 2024
<u>Chester & Greenville</u> Maintenance Districts 2 & 3	<u>2013 712G John Deere AWD</u> <u>2005 712CH John Deere AWD</u> <u>2008 966F CAT Loader 6 way blade</u>	<u>\$245.00</u> <u>\$245.00</u> <u>\$220.00</u>
Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Chester & Greenville</u> Maintenance Districts 2 & 3	<u>2008 966F CAT Loader Syard</u> <u>2010 852 KAWASAKI Syard</u> <u>2008 852 Kawasaki S yard</u> <u>2007 852 Kawasaki S yard</u>	<u>\$220.00</u> <u>\$220.00</u> <u>\$220.00</u> <u>\$220.00</u>
Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.		
<u>Chester & Greenville</u> Maintenance Districts 2 & 3	<u>2015 Peterbilt 10 Wheeler</u> <u>2015 Peterbilt 10 Wheeler</u> <u>2017 Peterbilt End Dumps x5</u>	<u>\$180.00</u> <u>\$180.00</u> <u>\$185.00</u>
3-axle dump trucks with tire chains as necessary, w/operator		
<u>Chester & Greenville</u> Maintenance Districts 2 & 3	<u>2017 Peterbilt Lowbed</u> <u>2017 Peterbilt Lowbed</u> <u>2015 Peterbilt Drop Deck x2</u> <u>2021 Peterbilt Drop Deck</u>	<u>\$190.00</u> <u>\$190.00</u> <u>\$190.00</u> <u>\$190.00</u>
Transport vehicle (truck & trailer) for loaders and graders with tire chains as necessary, w/operator		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u>		
Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u>		
Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u>		
3-axle dump trucks with tire chains as necessary, w/operator		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u>		
Transport vehicle (truck & trailer) for loaders and graders, with tire chains as necessary, w/operator		

Dig It Construction LSLB #747715 Class A

Maintenance Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Public Works department (hereinafter referred to as "County"), and McGarr Excavation, Inc., a California corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with materials and services as set forth in Exhibit A, attached hereto (hereinafter referred to as the "Work").
2. Compensation. County shall pay Contractor for the Work in the manner set forth in Exhibit A, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed One Hundred Thousand Dollars and No/100 (\$200,000) (hereinafter referred to as the "Contract Amount"), unless the Contract Amount has been adjusted pursuant to Section 15 of this Agreement.
3. Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2024, subject to adjustment as stated in Sections 15 and 16.
4. Termination.
 - a. By County for Cause. The County may immediately terminate this Agreement for cause, upon written notice to Contractor, if Contractor (i) does not supply sufficient skilled workers or materials to ensure the timely and competent performance of the Work; (ii) fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between Contractor and the subcontractors; (iii) violates any law, ordinance, rule, regulation, or order of a public authority having jurisdiction over Contractor, the County, or this Agreement; or (iv) has committed any other substantial breach of this Agreement. If the County terminates this Agreement for cause, then Contractor shall not be entitled to receive further payment from the County other than for the value of the services and materials previously provided to the County under this Agreement.
 - b. County's Remedies. Upon terminating this Agreement for cause, County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, take possession of the site and all materials thereon owned by Contractor, and finish the Work by what whatever reasonable method the County deems appropriate. If the County's cost of finishing the Work under this paragraph exceeds the unpaid balance of the Contract Amount, Contractor shall pay the difference to the County. This obligation for payment shall survive the termination of this Agreement.

COUNTY INITIALS

CONTRACTOR INITIALS 

- c. By County for Convenience. The County may, at any time, terminate this Agreement for convenience and without cause. After terminating this Agreement for convenience, the County shall pay Contractor the value of the services and materials previously provided to the County under this Agreement as well as the costs incurred by Contractor by reason of such termination.
- d. By Contractor. If the County fails to make payment as provided in Exhibit B for a period of at least thirty (30) days after the date such payment is due and payable, then Contractor may, upon seven (7) additional days' written notice to the County, terminate this Agreement. Upon such termination, County shall pay Contractor for any Work performed prior to termination as well as the costs incurred by Contractor by reason of such termination.

5. County's Right to Stop and Correct Work. County may direct the Contractor in writing to stop performing the Work until Contractor corrects previously performed Work that is not in accordance with this Agreement, as determined by the County in its sole discretion. If Contractor does not commence and continue correction with diligence and promptness within seven (7) days after receiving written notice from the County to do so, the County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, correct the Work by what whatever reasonable method the County deems appropriate. In such case, the Contract Amount shall be adjusted to deduct the cost of this correction.

6. Supervision. Contractor shall supervise and direct the Work, using Contractor's best skill and attention. Contractor shall be solely responsible for and have control over the means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work. As soon as practicable after execution of this Agreement, Contractor shall furnish in writing to the County the names of any subcontractors or suppliers Contractor intends to engage in performance of the Work. Contractor shall not contract with any subcontractor or supplier to whom the County has made a timely and reasonable objection.

7. Labor and Materials. Unless otherwise provided in this Agreement, Contractor shall provide and pay for all labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work. Contractor shall enforce strict discipline and good order among Contractor's employees and other persons performing the Work. Contractor shall not employ unfit persons to perform the Work or assign persons to perform tasks related to the Work that these persons are not properly skilled to perform.

8. Warranty. Contractor warrants to the County that: (1) materials and equipment furnished under this Agreement will be new and of good quality unless otherwise required or permitted under this Agreement; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of this Agreement. Contractor shall, for a period of one year after substantial completion of the Work, correct Work not conforming to the requirements of this Agreement. If Contractor fails to correct nonconforming Work within a reasonable time, the County

may correct the Work, and Contractor shall pay the cost of such correction to the County within fifteen (15) days of Contractor's receipt of County's written request for such payment. This obligation for payment shall survive the termination of this Agreement.

9. **Taxes.** Contractor shall pay any sales, consumer, use, and similar taxes with respect to the materials and services furnished by Contractor under this Agreement.
10. **Permits and Fees.** Contractor shall obtain any permits, licenses, and inspections necessary for proper execution and completion of the Work. Fees incurred by Contractor with respect to these permits, licenses, and inspections shall be reimbursed by the County.
11. **Legal Notices.** Contractor shall comply with any notices issued by any government agencies having jurisdiction over the Work. Contractor shall give any notices required by any government agencies having jurisdiction over the Work. If Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, then Contractor shall assume full responsibility for such Work and shall bear any costs attributable to such Work.
12. **Use of Site.** Contractor shall confine its operations at the Work site to areas permitted by law, ordinances, this Agreement, and the County.
13. **Cutting and Patching.** Contractor shall be responsible for any cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.
14. **Clean Up.** Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, Contractor shall remove its tools, equipment, machinery, and surplus material, and shall properly dispose of waste materials.
15. **Changes in the Work.** The County, without invalidating this Agreement, may approve changes in the Work within the general scope of this Agreement, consisting of additions, deletions, or other revisions. The Contract Amount and the time for completion of the Work under Section 3 shall be adjusted in writing to account for such changes, upon mutual agreement of the County and Contractor.
16. **Delays in Performance.** If Contractor is delayed at any time in the progress of the Work by fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond Contractor's control, then the time for completion of the Work under Section 3 shall be equitably adjusted.
17. **Protection of Persons and Property.** Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs, including all those required by law in connection with performance of the Work. Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees performing the Work, the Work itself and materials and equipment to be incorporated therein, and other property at the Work site or adjacent thereto. Contractor shall promptly remedy damage

and loss to property caused in whole or in part by Contractor, its officers, employees, agents, contractors, licensees or servants.

18. Tests and Inspections. Contractor shall arrange and bear the cost of tests, inspections, and approvals of any portion of the Work required by this Agreement or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.

19. Prevailing Wage. Contractor shall comply with all provisions of the California Public Contract Code and the California Labor Code, including, without limitation, payment of prevailing wage rates to all covered employees of Contractor and any subcontractors pursuant to California Labor Code Sections 1770 through 1780, inclusive. Pursuant to Section 1773 of the California Labor Code, the general prevailing wage rates in the county in which the work is to be done have been determined by the Director of the California Department of Industrial Relations. These wage rates for this project are in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract." Addenda to modify wage rates, if necessary, will be issued to holders of the above referenced book. Future effective general prevailing wage rates, which have been predetermined, and are on file with the California Department of Industrial Relations, are referenced but not printed in the general prevailing wage rates. Pursuant to Section 1773.2 of the California Labor Code, General Prevailing Wage Rates included in the book entitled, "Special Provisions, Notice to Contractors. Proposal and Contract" shall be posted by Contractor at a prominent place at the site of the work.

20. Legal Compliance. 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.

21. 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.

22. 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 attorneys' 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, of County Parties. However, Contractor shall have no obligation to defend or indemnify County Parties against claims caused by the active negligence, sole negligence or willful misconduct of County Parties.

23. **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 thousands 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 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

COUNTY INITIALS

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.

24. 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 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. In particular, Contractor represents that it holds a current and active license as a Class A contractor, issued by the State of California, No. 746805.
25. 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. Contractor shall secure, at its expense, and be responsible for any and all payments of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Contractor and its officers, agents, and employees.
26. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
27. 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.

COUNTY INITIALS

CONTRACTOR INITIALS 

28. Choice of Law. The laws of the State of California shall govern this agreement and venue for any dispute shall lie in Plumas County, California.

29. 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.

30. 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.

31. 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.

32. 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.

33. 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.

34. Third Party Beneficiaries. This Agreement is entered into for the sole benefit of the County and Contractor, and no other parties are intended to be direct or indirect or incidental beneficiaries of this Agreement, and no third party shall have any right in, under, or to this Agreement.

35. 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.

36. 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:

Plumas County Department of Public works
1834 East Main Street
Quincy, CA 95971
(530) 283-6268
Attention: Joe Blackwell, Deputy Director

COUNTY INITIALS

CONTRACTOR INITIALS 

Contractor:

McGarr Excavation, Inc.
PO Box 883
Portola, CA 96122
(530) 832-5959

37. **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.
38. **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.
39. **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.
40. **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.
41. **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.

42. 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.

43. 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.

_____ COUNTY INITIALS

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

CONTRACTOR:

McGarr Excavation, Inc.,
a California corporation

By: Ronald McGarr
Name: Ronald P. McGarr
Title: Chief Executive Officer

By: Kayna McGarr
Name: Kayna L. McGarr
Title: Chief Financial Officer

COUNTY:

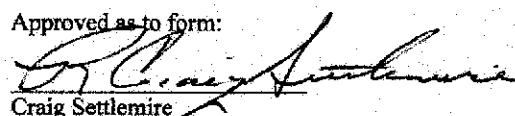
County of Plumas, a political subdivision of
the State of California

By: _____
Name: Greg Hagwood
Title: Chair, Board of Supervisors Date
signed: _____

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board of Supervisors

Approved as to form:



Craig Settemire
Counsel

_____ COUNTY INITIALS

CONTRACTOR INITIALS km

EXHIBIT A

Scope of Work

On-call Snow Removal scope of work: The work will consist of removing roadside snow berms and packed ice on County Roads within the County Right-of-way when directed to do so by County Road Department Maintenance Foremen or the Deputy Director of Public Works. Snow removal will be by loaders and dump trucks. The contractor's operators will be given disposal locations for the snow and ice to be removed. The contractor's graders will be used to remove packed ice on pavements and to also push berms back away from the traveled way to provide capacity for future snowstorms. The contractors work will generally occur between snowstorms when County Maintenance personnel have reached their 12-hour work limit per federal DOT regulations. The contractor will work during daylight hours and limit work day to 8 hours maximum unless directed by the Deputy Director otherwise. Contractors will not be requested to plow snow during storms unless their graders and dump trucks are properly equipped and approved for such use by the Department in advance and in writing. County Maintenance personnel will provide traffic control as necessary.

On-call Storm Damage Assistance scope of work: The work will generally consist of clearing mud, rock, trees and or debris from blocked County roads as well as clearing and reestablishing ditches and culvert inlets and outlets when directed to do so by County Road Department Area Maintenance Foremen or the Deputy Director of Public Works. The contractors work will generally occur during daylight hours between 6 am and 6 pm. County Maintenance personnel will provide traffic control as necessary.

A contractor can provide up to three pieces of equipment for each requested type for this service for each requested area. Operator and equipment rates to be paid will be the same for both On-Call Snow Removal Services and On-call Storm Damage Assistance.

Contractors will be given a minimum 72-hour notice for requests to mobilize operators and equipment to the locations to be assigned for work. The request will be directed to the signatory on this agreement at the phone number listed in item 36 above. The quoted hourly rates for transport vehicles doesn't apply for moving equipment to Plumas County, only for transport within Plumas County.

Contractor may submit for payment once per month with detailed invoice for services provided. The Deputy Director will verify the submitted invoice is accurate of services requested and performed during the work period. Once verified and approved for payment, the County Auditor's office will cut a check and mail to the listed address in item 36 above.

Exhibit A

McGarr Excavation, Inc. Complete the following chart by typing or use pen and ink.

P.O. Box 383

Portola, CA 96122

2023/24 On-Call Snow Removal and Storm Damage Assistance Bid

Bid Item and Area where services are to be provided:	Equipment Year, Make and Model	Hourly Rate (\$XX.XX) For equipment with operator for January 1, 2024 through June 30, 2024
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u>		
Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u>		
Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.		
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u>		
3-axle dump trucks with tire chains as necessary, w/operator		
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u>		
Transport vehicle (truck & trailer) for loaders and graders with tire chains as necessary, w/operator		
<u>Beckwourth, Quincy & Graeagle</u> Maintenance Districts 1, 4 & 5	2001 John Deere 670 C H 1998 CAT 143 H	325.00 325.00
Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Beckwourth, Quincy & Graeagle</u> Maintenance Districts 1, 4 & 5	2019 KOMATSU WA300 1996 John Deere 544K 2024 CAT 930M	325.00 325.00 325.00
Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.		
<u>Beckwourth, Quincy & Graeagle</u> Maintenance Districts 1, 4 & 5	2015 Kenworth T-380 2021 Peterbuilt 367	235.00 235.00
3-axle dump trucks with tire chains as necessary, w/operator		
<u>Beckwourth, Quincy & Graeagle</u> Maintenance Districts 1, 4 & 5	2015 Kenworth T-380 2021 Peterbuilt 367 1985 Peterbuilt 357	250.00 250.00 250.00
Transport vehicle (truck & trailer) for loaders and graders, with tire chains as necessary, w/operator		

Maintenance Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Public Works department (hereinafter referred to as "County"), and Turner Excavating, Inc., a California corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with materials and services as set forth in Exhibit A, attached hereto (hereinafter referred to as the "Work").
2. Compensation. County shall pay Contractor for the Work in the manner set forth in Exhibit A, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Two Hundred Thousand Dollars and No/100 (\$200,000.00) (hereinafter referred to as the "Contract Amount"), unless the Contract Amount has been adjusted pursuant to Section 15 of this Agreement.
3. Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2024, subject to adjustment as stated in Sections 15 and 16.
4. Termination.
 - a. By County for Cause. The County may immediately terminate this Agreement for cause, upon written notice to Contractor, if Contractor (i) does not supply sufficient skilled workers or materials to ensure the timely and competent performance of the Work; (ii) fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between Contractor and the subcontractors; (iii) violates any law, ordinance, rule, regulation, or order of a public authority having jurisdiction over Contractor, the County, or this Agreement; or (iv) has committed any other substantial breach of this Agreement. If the County terminates this Agreement for cause, then Contractor shall not be entitled to receive further payment from the County other than for the value of the services and materials previously provided to the County under this Agreement.
 - b. County's Remedies. Upon terminating this Agreement for cause, County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, take possession of the site and all materials thereon owned by Contractor, and finish the Work by what whatever reasonable method the County deems appropriate. If the County's cost of finishing the Work under this paragraph exceeds the unpaid balance of the Contract Amount, Contractor shall pay the difference to the County. This obligation for payment shall survive the termination of this Agreement.

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

- c. By County for Convenience. The County may, at any time, terminate this Agreement for convenience and without cause. After terminating this Agreement for convenience, the County shall pay Contractor the value of the services and materials previously provided to the County under this Agreement as well as the costs incurred by Contractor by reason of such termination.
- d. By Contractor. If the County fails to make payment as provided in Exhibit B for a period of at least thirty (30) days after the date such payment is due and payable, then Contractor may, upon seven (7) additional days' written notice to the County, terminate this Agreement. Upon such termination, County shall pay Contractor for any Work performed prior to termination as well as the costs incurred by Contractor by reason of such termination.

5. County's Right to Stop and Correct Work. County may direct the Contractor in writing to stop performing the Work until Contractor corrects previously performed Work that is not in accordance with this Agreement, as determined by the County in its sole discretion. If Contractor does not commence and continue correction with diligence and promptness within seven (7) days after receiving written notice from the County to do so, the County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, correct the Work by what whatever reasonable method the County deems appropriate. In such case, the Contract Amount shall be adjusted to deduct the cost of this correction.

6. Supervision. Contractor shall supervise and direct the Work, using Contractor's best skill and attention. Contractor shall be solely responsible for and have control over the means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work. As soon as practicable after execution of this Agreement, Contractor shall furnish in writing to the County the names of any subcontractors or suppliers Contractor intends to engage in performance of the Work. Contractor shall not contract with any subcontractor or supplier to whom the County has made a timely and reasonable objection.

7. Labor and Materials. Unless otherwise provided in this Agreement, Contractor shall provide and pay for all labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work. Contractor shall enforce strict discipline and good order among Contractor's employees and other persons performing the Work. Contractor shall not employ unfit persons to perform the Work or assign persons to perform tasks related to the Work that these persons are not properly skilled to perform.

8. Warranty. Contractor warrants to the County that: (1) materials and equipment furnished under this Agreement will be new and of good quality unless otherwise required or permitted under this Agreement; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of this Agreement. Contractor shall, for a period of one year after substantial completion of the Work, correct Work not conforming to the requirements of this Agreement. If Contractor fails to correct nonconforming Work within a reasonable time, the County

_____ COUNTY INITIALS

may correct the Work, and Contractor shall pay the cost of such correction to the County within fifteen (15) days of Contractor's receipt of County's written request for such payment. This obligation for payment shall survive the termination of this Agreement.

9. Taxes. Contractor shall pay any sales, consumer, use, and similar taxes with respect to the materials and services furnished by Contractor under this Agreement.
10. Permits and Fees. Contractor shall obtain any permits, licenses, and inspections necessary for proper execution and completion of the Work. Fees incurred by Contractor with respect to these permits, licenses, and inspections shall be reimbursed by the County.
11. Legal Notices. Contractor shall comply with any notices issued by any government agencies having jurisdiction over the Work. Contractor shall give any notices required by any government agencies having jurisdiction over the Work. If Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, then Contractor shall assume full responsibility for such Work and shall bear any costs attributable to such Work.
12. Use of Site. Contractor shall confine its operations at the Work site to areas permitted by law, ordinances, this Agreement, and the County.
13. Cutting and Patching. Contractor shall be responsible for any cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.
14. Clean Up. Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, Contractor shall remove its tools, equipment, machinery, and surplus material, and shall properly dispose of waste materials.
15. Changes in the Work. The County, without invalidating this Agreement, may approve changes in the Work within the general scope of this Agreement, consisting of additions, deletions, or other revisions. The Contract Amount and the time for completion of the Work under Section 3 shall be adjusted in writing to account for such changes, upon mutual agreement of the County and Contractor.
16. Delays in Performance. If Contractor is delayed at any time in the progress of the Work by fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond Contractor's control, then the time for completion of the Work under Section 3 shall be equitably adjusted.
17. Protection of Persons and Property. Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs, including all those required by law in connection with performance of the Work. Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees performing the Work, the Work itself and materials and equipment to be incorporated therein, and other property at the Work site or adjacent thereto. Contractor shall promptly remedy damage

 COUNTY INITIALS

CONTRACTOR INITIALS JK

and loss to property caused in whole or in part by Contractor, its officers, employees, agents, contractors, licensees or servants.

18. Tests and Inspections. Contractor shall arrange and bear the cost of tests, inspections, and approvals of any portion of the Work required by this Agreement or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.
19. Prevailing Wage. Contractor shall comply with all provisions of the California Public Contract Code and the California Labor Code, including, without limitation, payment of prevailing wage rates to all covered employees of Contractor and any subcontractors pursuant to California Labor Code Sections 1770 through 1780, inclusive. Pursuant to Section 1773 of the California Labor Code, the general prevailing wage rates in the county in which the work is to be done have been determined by the Director of the California Department of Industrial Relations. These wage rates for this project are in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract." Addenda to modify wage rates, if necessary, will be issued to holders of the above referenced book. Future effective general prevailing wage rates, which have been predetermined, and are on file with the California Department of Industrial Relations, are referenced but not printed in the general prevailing wage rates. Pursuant to Section 1773.2 of the California Labor Code, General Prevailing Wage Rates included in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract" shall be posted by Contractor at a prominent place at the site of the work.
20. Legal Compliance. 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.
21. 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.
22. 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 attorneys' 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, of County Parties. However, Contractor shall have no obligation to defend or indemnify County Parties against claims caused by the active negligence, sole negligence or willful misconduct of County Parties.

_____ COUNTY INITIALS

CONTRACTOR INITIALS JD

23. 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 thousands 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 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

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

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.

24. 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 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. In particular, Contractor represents that it holds a current and active license as a Class C12 contractor, issued by the State of California, No. 667295.
25. 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. Contractor shall secure, at its expense, and be responsible for any and all payments of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Contractor and its officers, agents, and employees.
26. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
27. 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.

28. Choice of Law. The laws of the State of California shall govern this agreement and venue for any dispute shall lie in Plumas County, California.
29. 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.
30. 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.
31. 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.
32. 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.
33. 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.
34. Third Party Beneficiaries. This Agreement is entered into for the sole benefit of the County and Contractor, and no other parties are intended to be direct or indirect or incidental beneficiaries of this Agreement, and no third party shall have any right in, under, or to this Agreement.
35. 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.
36. 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:

Plumas County Department of Public works
1834 East Main Street
Quincy, CA 95971
(530) 283-6268
Attention: Joe Blackwell, Deputy Director

COUNTY INITIALS

CONTRACTOR INITIALS 

Contractor:

Turner Excavating, Inc.
3746 Big Springs Road
Lake Almanor, CA 96137
(530) 596-3953

37. **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.
38. **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.
39. **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.
40. **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.
41. **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).

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

- 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.

42. 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.

43. 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.

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

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

CONTRACTOR:

Turner Excavating, Inc.,
a California corporation

By: 
Name: Brian P. Turner
Title: Chief Executive Officer

By: 
Name: Lynne M. Turner
Title: Chief Financial Officer

COUNTY:

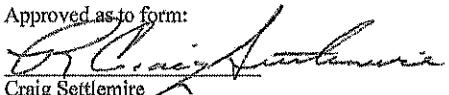
County of Plumas, a political subdivision of
the State of California

By: _____
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed: _____

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board of Supervisors

Approved as to form:


Craig Settemire
Counsel

_____ COUNTY INITIALS

CONTRACTOR INITIALS 

EXHIBIT A

Scope of Work

On-call Snow Removal scope of work: The work will consist of removing roadside snow berms and packed ice on County Roads within the County Right-of-way when directed to do so by County Road Department Maintenance Foremen or the Deputy Director of Public Works. Snow removal will be by loaders and dump trucks. The contractor's operators will be given disposal locations for the snow and ice to be removed. The contractor's graders will be used to remove packed ice on pavements and to also push berms back away from the traveled way to provide capacity for future snowstorms. The contractors work will generally occur between snowstorms when County Maintenance personnel have reached their 12-hour work limit per federal DOT regulations. The contractor will work during daylight hours and limit work day to 8 hours maximum unless directed by the Deputy Director otherwise. Contractors will not be requested to plow snow during storms unless their graders and dump trucks are properly equipped and approved for such use by the Department in advance and in writing. County Maintenance personnel will provide traffic control as necessary.

On-call Storm Damage Assistance scope of work: The work will generally consist of clearing mud, rock, trees and or debris from blocked County roads as well as clearing and reestablishing ditches and culvert inlets and outlets when directed to do so by County Road Department Area Maintenance Foremen or the Deputy Director of Public Works. The contractors work will generally occur during daylight hours between 6 am and 6 pm. County Maintenance personnel will provide traffic control as necessary.

A contractor can provide up to three pieces of equipment for each requested type for this service for each requested area. Operator and equipment rates to be paid will be the same for both On-Call Snow Removal Services and On-call Storm Damage Assistance.

Contractors will be given a minimum 72-hour notice for requests to mobilize operators and equipment to the locations to be assigned for work. The request will be directed to the signatory on this agreement at the phone number listed in item 36 above. The quoted hourly rates for transport vehicles doesn't apply for moving equipment to Plumas County, only for transport within Plumas County.

Contractor may submit for payment once per month with detailed invoice for services provided. The Deputy Director will verify the submitted invoice is accurate of services requested and performed during the work period. Once verified and approved for payment, the County Auditor's office will cut a check and mail to the listed address in item 36 above.

TURNER EXCAVATING INC
3746 BIG SPRINGS RD
LAKE ALMANOR, CA
(530) 596-3953

Exhibit A

Complete the following chart by typing or use pen and ink.

FY 2023/24 On-Call Snow Removal and Storm Damage Assistance Bid

Bid Item and Area where services are to be provided:	Equipment Year, Make and Model	Hourly Rate (\$XX.XX) For equipment with operator for January 1, 2024 through June 30, 2024
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u> Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u> Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.	<u>1983 Cat 950 Loader</u>	<u>\$ 350.00</u>
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u> 3-axle dump trucks with tire chains as necessary, w/operator	<u>2010 Peterbilt Dump Tr</u> <u>2010 Peterbilt Dump Tr</u>	<u>\$ 225.00</u> <u>\$ 225.00</u>
<u>Chester & Greenville</u> <u>Maintenance Districts 2 & 3</u> Transport vehicle (truck & trailer) for loaders and graders with tire chains as necessary, w/operator	<u>2010 Peterbilt Dump x2</u> <u>2009 Trailmax 3 axle</u> <u>tilted trailer</u>	<u>\$ 360.00</u>
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u> Motor grader with tire chains, as necessary, equivalent to Caterpillar 140 w/operator		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u> Front end loader with tire chains, as necessary, equivalent to Caterpillar 950 with 3-4 cy bucket w/operator.		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u> 3-axle dump trucks with tire chains as necessary, w/operator		
<u>Beckwourth, Quincy & Graeagle Maintenance Districts 1, 4 & 5</u> Transport vehicle (truck & trailer) for loaders and graders, with tire chains as necessary, w/operator		



**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Management Analyst I

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize Chair to ratify and sign two agreements between Plumas County Public Health Agency and Plumas County Public Health Senior Transportation and Quincy Tow Service and Repair, Inc. to provide automotive repair services; both effective July 1, 2023; both not to exceed \$9,000.00; (No General Fund Impact) Funds: 70560,20640 & 20480; approved as to form by County Counsel.

Recommendation:

The Interim Director of Public Health Agency respectfully recommends that the Chair ratify and sign two agreements between Plumas County Public Health Agency and Plumas County Public Health Senior Transportation and Quincy Tow Service and Repair, Inc. to provide automotive repair services; both effective July 1, 2023; both not to exceed \$9,000.00; (No General Fund Impact) Funds: 70560,20640 & 20480; approved as to form by County Counsel.

Background and Discussion:

The contractor will provide automotive repair services as needed when asked for by the County. All work shall be provided under industry standards for high-quality automotive repairs.

Action:

Ratify and sign two agreements between Plumas County Public Health Agency and Plumas County Public Health Senior Transportation and Quincy Tow Service and Repair, Inc. to provide automotive repair services; both effective July 1, 2023; both not to exceed \$9,000.00;

Fiscal Impact:

(No General Fund Impact) paid out of 70560, 20640 & 20480

Attachments:

1. PCPHA2324QTS
2. ST2324QTS

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 **PUBLIC HEALTH AGENCY** (hereinafter referred to as "County"), and QUINCY TOW SERVICE AND REPAIR INC., 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 Nine Thousand Dollars (\$9,000.00).
3. Term. The term of this agreement shall be from July 1, 2023 through June 30, 2024, unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from July 1, 2023 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.

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

 COUNTY INITIALS

- 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 this Agreement any licenses, permits, and approvals that are legally required for



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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.



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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:

Public Health Agency
County of Plumas
270 County Hospital Road, Suite 206
Quincy, CA 95971
Attention: John Rix, Senior Services Director

Contractor:

Quincy Tow & Repair
180 Nugget Lane
Quincy, CA 95971
Attention: Rob Wood/CEO

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. 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.

25. 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



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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.

26. 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.

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.

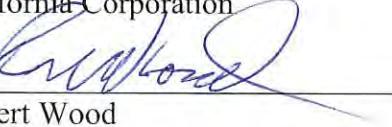


COUNTY INITIALS

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

CONTRACTOR:

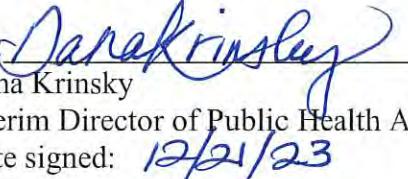
Quincy Tow Service & Repair, Inc., a California Corporation

By: 
Robert Wood
CEO
Date signed:

By: 
Doreene Wood
Treasurer
Date signed:

COUNTY:

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

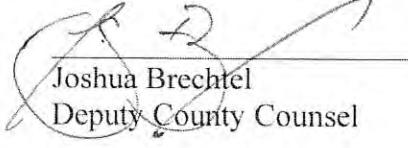
By: 
Dana Krinsky
Interim Director of Public Health Agency
Date signed: 12/21/23

By: _____
Greg Hagwood
Chair, Board of Supervisors
Date signed:

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board
Date signed:

Approved as to form:


Joshua Brechtel
Deputy County Counsel

11/13/2023

 COUNTY INITIALS

EXHIBIT A

Scope of Work

Contractor shall provide the following automotive repair services on as needed basis upon request of the County:

- a. Towing of County vehicles for transport/repair.
- b. Lube, oil and filter changes and vehicle inspection.
- c. Tire rotation.
- d. Brakes and shock repair and replacement.
- e. Automotive repair for electrical, computer and mechanical purposes.

All work shall be provided in accordance with industry standards for high-quality automotive repairs.



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EXHIBIT B

Compensation

Payment under this contract shall not exceed Nine Thousand Dollars (\$9,000.00).

1. Labor shall be charged at \$125.00 per hour.
2. Towing shall be charged at a flat rate of \$100.00, within the first five miles.
3. Towing rate after five miles \$7.00 per mile.
4. County shall be provided with a written estimate prior to any repairs. County shall not be responsible for the cost of any repairs that the County did not authorize in advance of the repairs being made. Contractor may not bill County more than the amount listed on the written estimate authorized by County. If at any time the Contractor believes that the repairs will cost more than the written estimate, Contractor shall provide a revised written estimate to County and obtain County's authorization prior to continuing repair.
5. Upon completion of a service requested by the County pursuant to this Agreement, Contractor shall provide a written invoice to the County detailing the services performed and the amounts due for such services.
6. The County shall not have any responsibility for to me payments to any subcontractor or supplier, Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from the County, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders.
7. The County shall pay any disputed amount invoiced within forty-five (45) days of the County's receipt of Contractor's invoice.
8. Acceptance of payment by Contractor, a subcontractor, or material supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of payment.



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CONTRACTOR INITIALS

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 **PUBLIC HEALTH SENIOR TRANSPORTATION** (hereinafter referred to as "County"), and QUINCY TOW SERVICE AND REPAIR INC., 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 Nine Thousand Dollars (\$9,000.00).
3. Term. The term of this agreement shall be from July 1, 2023 through June 30, 2024, unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from July 1, 2023 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.

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



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- 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 this Agreement any licenses, permits, and approvals that are legally required for

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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.



COUNTY INITIALS


CONTRACTOR INITIALS

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:

Public Health Agency
County of Plumas
270 County Hospital Road, Suite 206
Quincy, CA 95971
Attention: John Rix, Senior Services Director

Contractor:

Quincy Tow & Repair
180 Nugget Lane
Quincy, CA 95971
Attention: Rob Wood/CEO

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. 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.

25. 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.

26. 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.

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.



COUNTY INITIALS



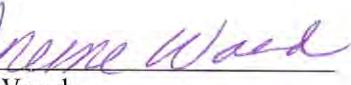
CONTRACTOR INITIALS

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

CONTRACTOR:

Quincy Tow Service & Repair, Inc., a
California Corporation

By: 
Robert Wood
CEO
Date signed:

By: 
Doreene Wood
Treasurer
Date signed:

COUNTY:

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

By: 
Dana Krinsky
Interim Director of Public Health Agency
Date signed: 

By: _____
Greg Hagwood
Chair, Board of Supervisors
Date signed:

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board
Date signed:

Approved as to form:


Joshua Brechtel
Deputy County Counsel

11/13/2023



COUNTY INITIALS


CONTRACTOR INITIALS

EXHIBIT A

Scope of Work

Contractor shall provide the following automotive repair services on as needed basis upon request of the County:

- a. Towing of County vehicles for transport/repair.
- b. Lube, oil and filter changes and vehicle inspection.
- c. Tire rotation.
- d. Brakes and shock repair and replacement.
- e. Automotive repair for electrical, computer and mechanical purposes.

All work shall be provided in accordance with industry standards for high-quality automotive repairs.



COUNTY INITIALS



EXHIBIT B
Compensation

Payment under this contract shall not exceed Nine Thousand Dollars (\$9,000.00).

1. Labor shall be charged at \$125.00 per hour.
2. Towing shall be charged at a flat rate of \$100.00, within the first five miles.
3. Towing rate after five miles \$7.00 per mile.
4. County shall be provided with a written estimate prior to any repairs. County shall not be responsible for the cost of any repairs that the County did not authorize in advance of the repairs being made. Contractor may not bill County more than the amount listed on the written estimate authorized by County. If at any time the Contractor believes that the repairs will cost more than the written estimate, Contractor shall provide a revised written estimate to County and obtain County's authorization prior to continuing repair.
5. Upon completion of a service requested by the County pursuant to this Agreement, Contractor shall provide a written invoice to the County detailing the services performed and the amounts due for such services.
6. The County shall not have any responsibility for to me payments to any subcontractor or supplier, Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from the County, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders.
7. The County shall pay any disputed amount invoiced within forty-five (45) days of the County's receipt of Contractor's invoice.
8. Acceptance of payment by Contractor, a subcontractor, or material supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of payment.



COUNTY INITIALS


CONTRACTOR INITIALS



**PLUMAS COUNTY
HUMAN RESOURCES DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Kristina Rogers, Paralegal III/Deputy Clerk of the Board

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize Human Resources to recruit and fill, funded and allocated, vacant one (1.0) FTE Human Resources Payroll Specialist I/II; due to resignation; effective January 2, 2024; (General Fund Impact) as approved in (FY23/24) budget.

Recommendation:

Approve and authorize Human Resources to recruit and fill, funded and allocated, vacant one (1.0) FTE Human Resources Payroll Specialist I/II (General Fund Impact) as approved in FY23/24 budget.

Background and Discussion:

The payroll specialist performs responsible work in planning and implementation of the County payroll function including personnel operations and activities, coordinating with all county departments, insurance plans, retirement program management.

Action:

Approve and authorize Human Resources to recruit and fill, funded and allocated, vacant one (1.0) FTE Human Resources Payroll Specialist I/II/III; (General Fund Impact) as approved in FY23/24 budget.

Fiscal Impact:

(General Fund Impact) as approved in FY23/24 budget.

Attachments:

1. CRITICAL STAFFING QUESTIONNAIRE - HR PAYROLL SPECIALIST
2. Human Resources Org Chart 12-2023
3. Human Resources Payroll Specialist I
4. Human Resources Payroll Specialist II

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

- Is there a legitimate business, statutory or financial justification to fill the position? **Yes, the Human Resources Payroll Specialist maintains the payroll database system for the purpose of payroll for all County Employees.** **Responsibilities of the HR Payroll Specialist include but are not limited to the development, implementation and maintenance of the County personnel program and insurance plans.**
- Why is it critical that this position be filled at this time? **Current employee has resigned from the position.**
- How long has the position been vacant? **Employee's last day will be January 12, 2024.**
- Can the department use other wages until the next budget cycle? **The department's wage and benefits portion of the 23/24 budget includes funds for this position.**
- What are staffing levels at other counties for similar departments and/or positions? **No research has been done for this position at this time.**
- What core function will be impacted without filling the position prior to July 1? **The Human Resources department is already stretched thin. Not filling the position prior to July 1 will add undo stress to the remainder of the employees.**
- 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? **N/A**
- Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years? **N/A**

Nancy Selvage

Human Resources Director

Cyndi
Tweedle
Human
Resources
Analyst II

HR Payroll
Specialist II

Karen
Shaver
HR Payroll
Specialist I

Human
Resources
Technician
III

HUMAN RESOURCES PAYROLL SPECIALIST I**DEFINITION**

Under general supervision, to perform responsible work in planning and implementing the County payroll function including personnel operations and activities, coordinating with all county departments, insurance plans, retirement program management; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the entry and first working level in the Human Resources Payroll Specialist series which performs complex and technical personnel assignments.

REPORTS TO

Human Resources Director

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

HUMAN RESOURCES PAYROLL SPECIALIST I - 2

EXAMPLES OF DUTIES

- Assists County staff and the public by answering inquiries concerning personnel transactions, policies, and records, as well as availability and types of employment
- Provides new hire orientation and required paperwork for enrollment into related bargaining unit, health insurance plans, and explains policies and procedures as it relates to payroll
- Maintains payroll information by designing systems; directing the collection, calculation, and entering of employee personnel payroll data.
- Updates payroll records by reviewing and approving changes in exemptions, insurance coverage, savings deductions, and job titles, and department/ division transfers. Update payroll database according to specific MOU stipulations.
- Reviews payroll pre calculations of the payroll accounts by resolving payroll discrepancies making appropriate updates.
- Provides payroll and personnel information by answering questions and requests.
- Maintains payroll guidelines by writing and updating policies and procedures for County compliance issues.
- Complies with federal, state, and local legal requirements by studying existing and new legislation; enforcing adherence to requirements; advising management on needed actions.
- Maintains employee confidence and protects payroll operations by keeping information confidential, up to date and accurate record keeping.
- Maintains professional and technical knowledge by attending educational workshops; reviewing professional publications; establishing personal networks; participating in professional societies. Stays current with labor laws as related to employee payroll.
- Communicates with other County staff regarding potential problems with payroll data.
- Reviews employees personnel action forms for accuracy and make corrections as needed.
- Calculates employees merits and longevity increases by hours worked and dates of employment according to County policies.
- Reviews payroll data base, enters related information into the payroll system according to pay schedules
- Update annual calendar for payroll schedule reflecting payroll periods, paid holidays, and data base due dates.
- Update calendar year employee benefits for copays for health, dental, vision and life insurance by bargaining unit, department heads, elected officials, and unrepresented. Make adjustments in personnel payroll data base and track for accurate payments.
- Calculate, track, and deduct garnishments from employee's disposable income each pay period. Inform employees of garnishment deductions for child support, taxes, vehicle registrations, etc.
- Assist retiring employees with proper paperwork, update them in the data base system with appropriate information and provide updated information to the Auditor's Department. May calculate accrued sick leave for conversion to health benefit payments and enter information into the CalPERS system.

HUMAN RESOURCES PAYROLL SPECIALIST I - 3

EXAMPLES OF DUTIES – continued:

- Balance AFLAC and Colonial employees supplemental insurance claims and remit bill to vendor.
- Prepare and process donation of leave requests and track donated hours according to personnel policies.
- Update state and federal tax tables in the payroll automated system each year as required by law and deadline to assure accurate payroll taxes.
- Update classifications pay scales, codes, and needed information to maintain accurate data base for personnel payroll system.
- Assist with the coordination of the annual personnel budgeting preparation and department reports required for the annual County's budget approval process
- Coordinate request for unemployment insurance claims, State Disability Insurance, warrants, and other required payroll coordination
- Manage disability claims coordination for employee payroll and leave banks
- Assist employees with health insurance enrollment applications and process to appropriate agency for enrollments, enroll in payroll system for payment deductions according to plan.
- Ensure Auditor's Payroll Specialist receives copies of personnel records for payroll processing of paychecks according to deadlines.
- Troubleshoot and update data entry to ensure employees' payroll information is current and information maintained in their personnel file as appropriate documentation.
- Organize and sets up deduction codes for all payroll accounts.
- Works with County employees and management, providing a variety of information and answering questions regarding payroll items, including pay rates,
- Coordinate employee leaves as it relates to employment benefits, Worker's Compensation, disability, unemployment insurance programs, compensatory time off, and leave banks and keep accurate records.
- Maintains security and confidentiality of employment and personnel records of all current and former County employees.
- Coordinate the Affordable Care Act regulations as it relates to health insurance benefits and the affordability.
- Ensure COBRA insurance is offered to applicable employees and their dependents coordinate offer with PERS system requirements.
- Track, update, and maintain the current list of position allocations for the County departments, including allocated positions and filled positions.
- Contributes to Human Resources team by accomplishing related results as needed.

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 office

equipment including computers, telephones, calculators, copiers, and FAX.
HUMAN RESOURCES PAYROLL SPECIALIST I - 4

TYPICAL WORKING CONDITIONS

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

DESIRABLE QUALIFICATIONS

Knowledge of:

- General knowledge of County personnel policies and functions.
- Policies, procedures, requirements, and method used in a payroll system.
- Principles and methods of financial and statistical recordkeeping.
- Uses of computers in payroll processing
- Laws, rules, and regulations governing financial and payroll procedures and recordkeeping.
- Office methods, procedures, and equipment.
- Correct English usage, spelling, grammar, and punctuation.
- Laws, rules and regulations affecting the County's personnel programs.
- County hiring procedures, including procedures used by the California Interagency Merit System.
- General organization and functions of County government.
- Personnel administration principles, practices, methods, and techniques
- Establishment and maintenance of filing and information retrieval systems.
- Personal computers and software applications related to administrative support work.

Ability to:

- Performs a wide variety of difficult and complex financial and statistical work required for County Payroll.
- Interpret and apply rules, laws, and policies governing payroll administration.
- Reconcile discrepancies in payroll and financial records
- Make arithmetical calculations quickly and accurately.
- Operate a variety of computing and office equipment.
- Perform difficult and complex personnel work involving use of considerable amount of independent judgment.
- Interpret, and apply a variety of rules, laws, and policies.
- Identify and handle confidential information.
- Use a personal computer and appropriate software for wordprocessing, recordkeeping, and administrative functions.
- Deal tactfully and courteously with County staff, representatives of outside agencies, and the general public.
- Establish and maintain professional working relationships at all times.

HUMAN RESOURCES PAYROLL SPECIALIST I - 5

Training and Experience:

Qualifications needed for this position:

Two (2) years of responsible experience performing a variety of administrative, fiscal, and analytical work in a local government personnel or administrative office, including one (1) year of payroll processing.

OR

Graduation from accredited College or University with an Associate's degree in Accounting, with one (1) year of payroll processing or clerical accounting experience which required close attention to detail.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License 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.

HUMAN RESOURCES PAYROLL SPECIALIST II**DEFINITION**

The Human Resources Payroll Specialist II position works with limited direction from the Human Resources Director. Position performs the most difficult and responsible fiscal work involved in processing the County-wide payroll employee data base system for the purpose of payroll. This position works closely with the Auditor's Payroll Specialist II in ensuring payroll coordination between these two departments is maintained in a professional manner.

The Human Resources Payroll Specialist II performs difficult and complex work involved in human resource operations and activities; to assist with the development, implementation and maintenance of the County personnel program and insurance plans; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the Journey Level position in the Human Resource Payroll Specialist series which performs complex and technical human resource assignments with only general supervision.

REPORTS TO

Human Resources Director

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

HUMAN RESOURCES PAYROLL SPECIALIST II - 2

EXAMPLES OF DUTIES

- Assists County staff and the public by answering inquiries concerning personnel transactions, policies, and records, as well as availability and types of employment
- Provides new hire orientation and required paperwork for enrollment into related bargaining unit, health insurance plans, and explains policies and procedures as it relates to payroll
- Maintains payroll information by designing systems; directing the collection, calculation, and entering of employee personnel payroll data.
- Updates payroll records by reviewing and approving changes in exemptions, insurance coverage, savings deductions, and job titles, and department/ division transfers. Update payroll database according to specific MOU stipulations.
- Reviews payroll pre calculations of the payroll accounts by resolving payroll discrepancies making appropriate updates.
- Provides payroll and personnel information by answering questions and requests.
- Maintains payroll guidelines by writing and updating policies and procedures for County compliance issues.
- Complies with federal, state, and local legal requirements by studying existing and new legislation; enforcing adherence to requirements; advising management on needed actions.
- Maintains employee confidence and protects payroll operations by keeping information confidential, up to date and accurate record keeping.
- Maintains professional and technical knowledge by attending educational workshops; reviewing professional publications; establishing personal networks; participating in professional societies. Stays current with labor laws as related to employee payroll.
- Communicates with other County staff regarding potential problems with payroll data.
- Reviews employees personnel action forms for accuracy and make corrections as needed.
- Calculates employees merits and longevity increases by hours worked and dates of employment according to County policies.
- Reviews payroll data base, enters related information into the payroll system according to pay schedules
- Update annual calendar for payroll schedule reflecting payroll periods, paid holidays, and data base due dates.
- Update calendar year employee benefits for copays for health, dental, vision and life insurance by bargaining unit, department heads, elected officials, and unrepresented. Make adjustments in personnel payroll data base and track for accurate payments.
- Calculate, track, and deduct garnishments from employee's disposable income each pay period. Inform employees of garnishment deductions for child support, taxes, vehicle registrations, etc.
- Assist retiring employees with proper paperwork, update them in the data base system with appropriate information and provide updated information to the Auditor's Department. May calculate accrued sick leave for conversion to health benefit payments and enter information into the CalPERS system.

HUMAN RESOURCES PAYROLL SPECIALIST II - 3

EXAMPLES OF DUTIES – continued:

- Balance AFLAC and Colonial employees supplemental insurance claims and remit bill to vendor.
- Prepare and process donation of leave requests and track donated hours according to personnel policies.
- Update state and federal tax tables in the payroll automated system each year as required by law and deadline to assure accurate payroll taxes.
- Update classifications pay scales, codes, and needed information to maintain accurate data base for personnel payroll system.
- Assist with the coordination of the annual personnel budgeting preparation and department reports required for the annual County's budget approval process
- Coordinate request for unemployment insurance claims, State Disability Insurance, warrants, and other required payroll coordination
- Manage disability claims coordination for employee payroll and leave banks
- Assist employees with health insurance enrollment applications and process to appropriate agency for enrollments, enroll in payroll system for payment deductions according to plan.
- Ensure Auditor's Payroll Specialist receives copies of personnel records for payroll processing of paychecks according to deadlines.
- Troubleshoot and update data entry to ensure employees' payroll information is current and information maintained in their personnel file as appropriate documentation.
- Organize and sets up deduction codes for all payroll accounts.
- Works with County employees and management, providing a variety of information and answering questions regarding payroll items, including pay rates,
- Coordinate employee leaves as it relates to employment benefits, Worker's Compensation, disability, unemployment insurance programs, compensatory time off, and leave banks and keep accurate records.
- Maintains security and confidentiality of employment and personnel records of all current and former County employees.
- Coordinate the Affordable Care Act regulations as it relates to health insurance benefits and the affordability.
- Ensure COBRA insurance is offered to applicable employees and their dependents coordinate offer with PERS system requirements.
- Track, update, and maintain the current list of position allocations for the County departments, including allocated positions and filled positions.
- Contributes to Human Resources team by accomplishing related results as needed.

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 office

equipment including computers, telephones, calculators, copiers, and FAX.
HUMAN RESOURCES PAYROLL SPECIALIST II - 4

TYPICAL WORKING CONDITIONS

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

DESIRABLE QUALIFICATIONS

Knowledge of:

- General knowledge of County personnel policies and functions.
- Policies, procedures, requirements, and method used in a payroll system.
- Principles and methods of financial and statistical recordkeeping.
- Uses of computers in payroll processing
- Laws, rules, and regulations governing financial and payroll procedures and recordkeeping.
- Office methods, procedures, and equipment.
- Correct English usage, spelling, grammar, and punctuation.
- Laws, rules and regulations affecting the County's personnel policies and procedures.
- County hiring rules, including procedures used by the California Interagency Merit System, state and federal labor laws.
- General organization and functions of County government.
- Personnel administration principles, practices, methods, and techniques
- Establishment and maintenance of filing and information retrieval systems.
- Personal computers, software applications related to administrative support work, such as Excel or other spreadsheet software applications.

Ability to:

- Performs a wide variety of difficult and complex financial and statistical work required for County Payroll.
- Interpret and apply rules, laws, and policies governing payroll administration.
- Reconcile discrepancies in payroll and financial records
- Make arithmetical calculations quickly and accurately.
- Operate a variety of computing and office equipment.
- Perform difficult and complex personnel work involving use of considerable amount of independent judgment.
- Interpret, and apply a variety of rules, laws, and policies.
- Identify and handle confidential information.
- Use a personal computer and appropriate software for word processing, recordkeeping, spreadsheets, and other employee tracking systems.
- Deal tactfully and courteously with County staff, representatives of outside agencies, and the general public.
- Establish and maintain professional working relationships at all times.

HUMAN RESOURCES PAYROLL SPECIALIST II - 5

Training and Experience:

Qualifications needed for this position:

Two (2) years of experience comparable to a Human Resources Payroll Specialist I with Plumas County,

OR

Equivalent completion of courses required for a Bachelor's degree in Accounting with two (2) years of responsible office and administrative experience in a local government payroll office.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License 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.



PLUMAS COUNTY
PLUMAS COUNTY TRANSPORTATION
COMMISSION
MEMORANDUM

TO: Honorable Chair and Board of Supervisors

FROM: Colleen Foster, Fiscal/Tech Services Assistant III

MEETING DATE: January 2, 2024

SUBJECT: Approval of Letter of Support for the Plumas County Transportation Commission's application for the Caltrans Sustainable Transportation Planning Grant to develop the Plumas County Electric Vehicle Charging Infrastructure Master Plan

Recommendation:

The Executive Director of the Plumas County Transportation Commission respectfully requests that the Board of Supervisors approve and sign the attached Letter of Support.

Background and Discussion:

The Plumas County Transportation Commission is applying for the Caltrans Sustainable Transportation Planning Grant under the technical project sub-category to initiate the development of a comprehensive Electric Vehicle Charging Infrastructure Master Plan (Master Plan). This Master Plan will assess the feasibility of constructing and maintaining a network of charging stations.

Currently, Plumas County lacks any publicly available EV charging stations. This Master Plan is critical to addressing this gap by analyzing the County's electrical grid infrastructure and identifying optimal locations for charging stations, especially in key population areas such as Graeagle, Portola, Quincy, Greenville, and Chester. By establishing these charging stations, the County aims to promote economic vitality by attracting EV users to the County's rich recreational offerings and local businesses.

Action:

Approval of Letter of Support for the Plumas County Transportation Commission's application for the Caltrans Sustainable Transportation Planning Grant to develop the Plumas County Electric Vehicle Charging Infrastructure Master Plan

Fiscal Impact:

No impact to General Fund. No funds used.

Attachments:

1. LOS Plumas County EV Infrastructure Master Plan

BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIRMAN DISTRICT 1
KEVIN GOSS, DISTRICT 2
TOM MCGOWAN, DISTRICT 3
GREG HAGWOOD, CHAIRMAN DISTRICT 4
JEFF ENGEL, DISTRICT 5



January 2, 2024

Jim Graham, Executive Director
Plumas County Transportation Commission
1834 East Main Street, Quincy, CA 95971

Subject: Plumas County Electric Vehicle Charging Infrastructure Master Plan

Dear Mr. Graham,

The Plumas County Board of Supervisors is strongly supportive of the Plumas County Transportation Commission's application for the Caltrans Sustainable Transportation Planning Grant to develop the Plumas County Electric Vehicle Charging Infrastructure Master Plan.

Our support for this project stems from its potential to address the current gap in publicly accessible EV charging stations in the county which prevents tourists with EV cars from visiting Plumas County. The Master Plan aligns with the state's goals for greenhouse gas reduction and supports the growing demand for EVs by ensuring accessible and equitable charging options. The comprehensive approach of assessing current infrastructure, community engagement, and strategic site analysis will provide a blueprint for a phased implementation of EV charging stations,

We believe that the Plumas County Electric Vehicle Charging Infrastructure Master Plan will serve as a model for rural communities in embracing clean transportation solutions. This project not only aligns with the state's environmental goals but also demonstrates a proactive approach to meeting the future transportation needs of our community.

Sincerely,

Gregory Hagwood, Chair
Plumas County Board of Supervisors



**PLUMAS COUNTY
INFORMATION TECHNOLOGY DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Greg Ellingson, Director of Information Technology

MEETING DATE: January 2, 2024

SUBJECT: Approve and authorize Chair to sign an agreement between Plumas County Information Technology and CDW-G, LLC, to provide County network security; effective January 11, 2024; not to exceed \$41,330.00; (General Fund Impact) as approved in the FY23/24 budget; approved as to form by County Counsel.

Recommendation:

Approve and authorize Chair to sign an agreement between Plumas County Information Technology and CDW-G, LLC, to provide County network security; effective January 11, 2024; not to exceed \$41,330.00; (General Fund Impact) as approved in the FY23/24 budget; approved as to form by County Counsel.

Background and Discussion:

CDW-G is the reseller of Crowdstrike, our endpoint detection security software. We have been in contract with Crowdstrike since January 2022.

Action:

Approve the requested agenda item.

Fiscal Impact:

This will be paid for by I.T. ARPA funds.

Attachments:

1. 23-822 FINAL

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 **Information Technology Department** (hereinafter referred to as "County"), and CDW Government LLC, a limited liability company headquartered in Illinois.

The parties agree as follows:

1. **Scope of Work.** Contractor shall provide the County with services as set forth in Exhibit B, attached hereto.
2. **Compensation.** County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit A, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Forty-One Thousand, Three Hundred and Thirty Three Dollars (\$41,330.00).
3. **Term.** The term of this agreement shall be from the date of signing and for one year from the date of signing unless terminated earlier as provided herein.
4. **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.
5. **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.
6. **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 third-party 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 reasonable

attorney's fees and court costs (hereinafter collectively referred to as "Claims"), for damage to tangible personal property, personal injury, or death, which are directly caused by any gross negligence or willful misconduct of Contractor or its officers, employees, agents, contractors, licensees or servants, , 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.

7. **Limitation of Liability.** NEITHER CONTRACTOR NOR ITS AFFILIATES WILL BE LIABLE FOR LOST PROFITS, LOSS OF BUSINESS OR ANY CONSEQUENTIAL, SPECIAL, INDIRECT OR PUNITIVE DAMAGES, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, OR FOR ANY CLAIM BY ANY THIRD PARTY, WHETHER A CLAIM FOR ANY SUCH LIABILITY IS PREMISED UPON BREACH OF CONTRACT, WARRANTY, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY OF LIABILITY. NEITHER CONTRACTOR NOR ITS AFFILIATES WILL BE LIABLE FOR PRODUCTS NOT BEING AVAILABLE FOR USE OR FOR LOST OR CORRUPTED DATA OR SOFTWARE. COUNTY AGREES THAT FOR ANY LIABILITY RELATED TO THE PURCHASE, DELIVERY OR USE OF PRODUCTS, NEITHER CONTRACTOR NOR ITS AFFILIATES WILL BE LIABLE OR RESPONSIBLE FOR ANY AMOUNT OF DAMAGES IN EXCESS OF THE DOLLAR AMOUNT PAID BY COUNTY FOR THE PRODUCT(S) OR SERVICES GIVING RISE TO THE CLAIM.
8. **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 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.
9. **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.
10. **Business-to-Business Relationship.** Contractor represents and warrants that Contractor is an individual acting as a sole proprietor, or a business entity formed as a partnership, limited liability company, limited liability partnership, or corporation ("business

service provider") that customarily provides services of the same nature as the services provided for County under this Agreement. Contractor represents and warrants that Contractor advertises these services to and contracts with entities other than County. Contractor represents and warrants that Contractor maintains a separate business location and has all required business licenses and tax registration, if any, in order to perform services under this Agreement. Contractor shall have the right to set their own hours and location of work, consistent with the nature of the services provided under this Agreement.

Contractor shall determine the method, means and manner of performance of, but not limited to, such matters as outlined in Exhibit "A" without restriction by County. County is interested only in the results to be achieved from Contractor's performance of the services. Contractor shall provide their own resources and equipment and direct their operation in all respects when necessary to perform these services. Notwithstanding this Agreement, Contractor shall have the right to provide the same or similar services to entities other than the County without restriction. County shall have no authority, control, or liability regarding Contractor's performance or activities before or after each instance that Contractor may perform under this Agreement.

11. **Assignment.** Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
12. **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.
13. **Choice of Law.** The laws of the State of California shall govern this agreement.
14. **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.
15. **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.
16. **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.
17. **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.
18. **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:

Information Technology
County of Plumas
520 Main St. Rm 211
Quincy, Ca 95971 Attention: Greg Ellingson

Contractor:

CDW-G
230 N. Milwaukee Ave.,
Vernon Hills, IL 60061
Attention: Jeffrey Butchko

19. Time of the Essence. Reserved.
20. 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.
21. 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.
22. 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.
23. 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.

24. **Conflicts.** In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of Exhibit A (Crowdstrike Terms and Conditions) shall control, and the conflicting term of this agreement shall be given no effect.

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

CONTRACTOR:

CDW Government LLC, a limited liability company headquartered in Illinois.

By: _____

Name: Dario Bertocchi

Title: Vice President-Contracting Operations

Date signed:

COUNTY:

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

By: _____

Name: Greg Hagwood

Title: Chair, Board of Supervisors

Date signed:

ATTEST:

By: _____

Name: Allen Hiskey

Title: Clerk of the Board

Date signed:

Approved as to form:



Joshua Brechtel
Deputy County Counsel

Signature Request & Handoff Form

Customer Information:

Company Name: PLUMAS
COUNTY SPS Account
Number: 5913753 CDW
Segment: State & Local
TTM
Rev:
TTM
GP:

Contract Details:

Effective Date: Dec 16 2022
Term: 24 months
Scope of Opportunity:
Contract Amount: 38,963
Price Program:
Rebate Program:
Freight Program:
CDW Contract Negotiator: Ryan Fisher
CDW Program Manager: Ben Estes

Issue Summary:

Payment Terms: 30
CDW Termination Right: Both
Assignment: Mutual
Limitation of Liability Cap: <\$250K
Limitation of Liability Carveouts: Indemnification
Standard Services Warranty Period:
Return Policy: Not Applicable
Acceptance Rights: Governing
Law:
Audit Rights: Standard
Liquidated Damages: No
Background Check / Drug Screening:
Subcontracting:
Most Favored Customers:
Security Breach Notification:
Privacy:
Confidentiality:

InfoSec / Data Privacy Requirements:
Time is of the Essence: No
Non-Solicitation:
IP Ownership:
Customer Policy Requirements:
Supplier Diversity Requirements:
Insurance Certificate Requirement: Yes
Insurance Certificate Requirement Details:
Mandatory
Flowdowns:
International
Scope:
Staging
Requirements:
Service Levels:

Contract Approvers:

Approval Team	Approver
Program Management Approval Team	Ben Estes
Negotiations Completed Approval Team	Ryan Fisher

Additional Supporting Information: Additional
Concessions:

Handoff Notes:

Signature & Handoff Form version 2017-01-11

TERMS AND CONDITIONS

SALES AND SERVICE PROJECTS

PLEASE READ THESE TERMS AND CONDITIONS VERY CAREFULLY

THE TERMS AND CONDITIONS OF PRODUCT SALES AND SERVICE PROJECTS ARE LIMITED TO THOSE CONTAINED HEREIN. ANY ADDITIONAL OR DIFFERENT TERMS OR CONDITIONS IN ANY FORM DELIVERED BY YOU ("CUSTOMER") ARE HEREBY DEEMED TO BE MATERIAL ALTERATIONS AND NOTICE OF OBJECTION TO THEM AND REJECTION OF THEM IS HEREBY GIVEN.

BY ACCEPTING DELIVERY OF THE PRODUCTS OR BY ENGAGING THE CDW AFFILIATE IDENTIFIED ON THE INVOICE, STATEMENT OF WORK OR OTHER CDW DOCUMENTATION ("SELLER") TO PROVIDE PRODUCT OR PERFORM OR PROCURe ANY SERVICES, CUSTOMER AGREES TO BE BOUND BY AND ACCEPTS THESE TERMS AND CONDITIONS UNLESS CUSTOMER AND SELLER HAVE SIGNED A SEPARATE AGREEMENT, IN WHICH CASE THE SEPARATE AGREEMENT WILL GOVERN.

ANY GENERAL DESCRIPTION OF THE TYPES OF PRODUCTS OR SERVICES AND RESULTS THEREOF POSTED ON ANY SELLER WEBSITE OR MOBILE APPLICATION DO NOT CONSTITUTE PART OF THE AGREEMENT BETWEEN SELLER AND CUSTOMER.

Important Information About These Terms and Conditions

These Terms and Conditions constitute a binding contract between Customer and Seller and are referred to herein as either "Terms and Conditions" or this "Agreement". Customer accepts these Terms and Conditions by making a purchase from or placing an order with Seller or shopping on any Seller Website or Mobile Application (each, a "Site") or otherwise requesting products (the "Products") or engaging Seller to perform or procure any Services (as this and all capitalized terms are defined herein). These Terms and Conditions are subject to change without prior notice, except that the Terms and Conditions posted on a Site at the time Customer places an order or signs a Statement of Work will govern the order in question, unless otherwise agreed in writing by Seller and Customer.

Customer consents to receiving electronic records, which may be provided via a Web browser or e-mail application connected to the Internet; individual consumers may withdraw consent

to receiving electronic records or have the record provided in non-electronic form by contacting Seller. In addition, Internet connectivity requires access services from an Internet access provider. Contact your local access provider for details. Electronic signatures (or copies of signatures sent via electronic means) are the equivalent of written and signed documents.

Customer may issue a purchase order for administrative purposes only. Additional or different terms and conditions contained in any such purchase order will be null and void. No course of prior dealings between the parties and no usage of trade will be relevant to determine the meaning of these Terms and Conditions or any purchase order or invoice, or any document in electronic or written form that is signed and delivered by each of the parties for the performance of Services other than Third Party Services (each, a "Statement of Work"). This Agreement contains the entire understanding of the parties with respect to the matters contained herein and supersedes and replaces in its entirety any and all prior communications and contemporaneous agreements and understandings, whether oral, written, electronic or implied, if any, between the parties with respect to the subject matter hereof.

Governing Law

THESE TERMS AND CONDITIONS, ANY STATEMENTS OF WORK, THE SERVICES HEREUNDER AND ANY SALE OF PRODUCTS HEREUNDER WILL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS, WITHOUT REGARD TO CONFLICTS OF LAWS RULES. ANY ARBITRATION, ENFORCEMENT OF AN ARBITRATION OR LITIGATION WILL BE BROUGHT EXCLUSIVELY IN COOK COUNTY, ILLINOIS, AND CUSTOMER CONSENTS TO THE JURISDICTION OF THE FEDERAL AND STATE COURTS LOCATED THEREIN, SUBMITS TO THE JURISDICTION THEREOF AND WAIVES THE RIGHT TO CHANGE VENUE. CUSTOMER FURTHER CONSENTS TO THE EXERCISE OF PERSONAL JURISDICTION BY ANY SUCH COURT WITH RESPECT TO ANY SUCH PROCEEDING. Except in the case of nonpayment, neither party may institute any action in any form arising out of these Terms and Conditions more than one (1) year after the cause of action has arisen. The rights and remedies provided Seller under these Terms and Conditions are cumulative, are in addition to, and do not limit or prejudice any other right or remedy available at law or in equity.

Title; Risk of Loss

If Customer provides Seller with Customer's carrier account number or selects a carrier other than a carrier that regularly ships for Seller, title to Products and risk of loss or damage during shipment pass from Seller to Customer upon delivery to the carrier (F.O.B. Origin, freight collect). For all other shipments, title to Products and risk of loss or damage during shipment pass from Seller to Customer upon delivery to the specified destination (F.O.B. Destination, freight prepaid and added). Notwithstanding the foregoing, title to software will remain with

the applicable licensor(s), and Customer's rights therein are contained in the license agreement between such licensor(s) and Customer.

Services

Customers may order services (collectively, "Services") from or through Seller from time to time. Certain Services may be provided by third parties, including, but not limited to, extended warranty service by manufacturers, and are sold by Seller as distributor or sales agent ("Third Party Services").

In the case of Third Party Services, Customer shall consider the third party to be the contracting party and the third party shall be the party responsible for providing the services to the Customer and Customer will look solely to the third party for any loss, claims or damages arising from or related to the provision of such Third Party Services. Customer and Customer's Affiliates (defined below) hereby release Seller and Seller's Affiliates (defined below) from any and all claims arising from or relating to the purchase or provision of any such Third Party Services. Any amounts, including, but not limited to, taxes, associated with Third Party Services which may be collected by Seller will be collected solely in the capacity as an independent sales agent. "Affiliate" means, with respect to a party, an entity that controls, is controlled by, or is under common control with such party.

Where Services are ordered in a Statement of Work, each Statement of Work hereby incorporates these Terms and Conditions and constitutes a separate agreement with respect to the Services performed. Seller, or any of its Affiliates on behalf of Seller, may execute a Statement of Work. In the event of an addition to or a conflict between any term or condition of the Statement of Work and these Terms and Conditions, these Terms and Conditions will control, except as expressly amended in the applicable Statement of Work by specific reference to this Agreement. Each such amendment will be applicable only with respect to such Statement of Work and not to future Statements of Work. Changes to the scope of the Services described in a Statement of Work will be made only in a writing executed by authorized representatives of both parties. Seller will have no obligation to commence work in connection with any such change, unless and until the change is agreed upon in that writing executed by both parties. All such changes to the scope of the Services will be governed by these Terms and Conditions and the applicable Statement of Work. Each Statement of Work may be signed in separate counterparts each of which shall be deemed an original and all of which together will be deemed to be one original.

Cooperation

In addition to any specific Customer duties set forth in any applicable Statement of Work, Customer agrees to cooperate with Seller in connection with performance of the Services by providing: (i) timely responses to Seller's inquiries and requests for approvals and authorizations, (ii) access to any information or materials reasonably requested by Seller

which are necessary or useful as determined by Seller in connection with providing the Services, including, but not limited to, physical and computer access to Customer's computer systems, and (iii) all Required Consents necessary for Seller to provide the Services.

"Required Consents" means consents or approvals required to give Seller, its Affiliates, and its and their subcontractors the right or license to access, use and modify all data and third party products. Customer acknowledges and agrees that the Services are dependent upon the completeness and accuracy of information provided by Customer and the knowledge and cooperation of the agents, employees or subcontractors ("Personnel") engaged or appointed by Customer who are selected by Customer to work with Seller.

Seller will follow all reasonable Customer security rules and procedures, as communicated in writing by Customer to Seller from time to time.

Access

Seller may perform the Services at Customer's place of business, at Seller's own facilities or such other locations as Seller and Customer deem appropriate. When the Services are performed at Customer's premises, Seller will attempt to perform such Services within Customer's normal business hours unless otherwise jointly agreed to by the parties. Customer will also provide Seller access to Customer's staff and any other Customer resources (and when the Services are provided at another location designated by Customer, the staff and resources at such location) that Seller determines are useful or necessary for Seller to provide the Services. When the Services are provided on Customer's premises or at another location designated by Customer, Customer agrees to maintain adequate insurance coverage to protect Seller and Customer's premises and to indemnify and hold Seller and its Affiliates, and its and their agents and employees harmless from any loss, cost, damage or expense (including, but not limited to, attorneys' fees and expenses) arising out of any product liability, death, personal injury or property damage or destruction occurring at such location in connection with the performance of the Services, other than solely as a result of Seller's gross negligence or willful misconduct.

Payment

Orders are not binding upon Seller until accepted by Seller. Customer agrees to pay the total purchase price for the Products plus shipping (to the extent shipping is not prepaid by Customer), including shipping charges that are billed to Seller as a result of using Customer's carrier account number. Terms of payment are within Seller's sole discretion. In connection with Services being performed pursuant to a Statement of Work, Customer will pay for the Services in the amounts and in accordance with any payment schedule set forth in the applicable Statement of Work. If no payment schedule is provided, Customer will pay for the Services as invoiced by Seller. Invoices are due and payable within the time period specified on the invoice, measured from the date of invoice, subject to continuing credit approval by Seller. Seller, or any of its Affiliates on behalf of Seller may issue an invoice to Customer.

Seller may invoice Customer separately for partial shipments, and Seller may invoice Customer for all of the Services described in a Statement of Work or any portion thereof. Customer agrees to pay interest on all past-due sums at the lower of one and one-half percent (1.5%) per month or the highest rate allowed by law. Customer will pay for, and will indemnify and hold Seller and its Affiliates harmless from, any applicable sales, use, transaction, excise or similar taxes and any federal, state or local fees or charges (including, but not limited to, environmental or similar fees), imposed on, in respect of or otherwise associated with any Statement of Work, the Products or the Services. Customer must claim any exemption from such taxes, fees or charges at the time of purchase and provide Seller with the necessary supporting documentation. In the event of a payment default, Customer will be responsible for all of Seller's costs of collection, including, but not limited to, court costs, filing fees and attorneys' fees. In addition, if payments are not received as described above, Seller reserves the right to suspend Services until payment is received. Customer hereby grants to Seller a security interest in the Products to secure payment in full. Customer authorizes Seller to file a financing statement reflecting such security interest. Except as otherwise specified on an applicable Statement of Work, Customer will reimburse Seller for all reasonable out-of-pocket expenses incurred by Seller in connection with the performance of the Services, including, but not limited to, travel and living expenses.

Export Sales

If this transaction involves an export of items (including, but not limited to, commodities, software or technology) subject to the Export Administration Regulations, such items were exported from the United States by Seller in accordance with the Export Administration Regulations. Customer agrees that it will not divert, use, export or re-export such items contrary to United States law. Customer expressly acknowledges and agrees that it will not export, re-export, or provide such items to any entity or person within any country that is subject to United States economic sanctions imposing comprehensive embargoes without obtaining prior authorization from the United States Government. The list of such countries subject to United States economic sanctions or embargoes may change from time to time but currently includes Cuba, Iran, Sudan and Syria. Customer also expressly acknowledges and agrees that it will not export, re-export, or provide such items to entities and persons that are ineligible under United States law to receive such items, including but not limited to, any person or entity on the United States Treasury Department's list of Specially Designated Nationals or on the United States Commerce Department's Denied Persons List, Entity List or Unverified List. In addition, manufacturers' warranties for exported Products may vary or may be null and void for Products exported outside the United States.

Warranties

Customer understands that Seller is not the manufacturer of the Products purchased by Customer hereunder and the only warranties offered are those of the manufacturer, not Seller or its Affiliates. In purchasing the Products, Customer is relying on the manufacturer's

specifications only and is not relying on any statements, specifications, photographs or other illustrations representing the Products that may be provided by Seller or its Affiliates. SELLER AND ITS AFFILIATES HEREBY EXPRESSLY DISCLAIM ALL WARRANTIES EITHER EXPRESS OR IMPLIED, RELATED TO PRODUCTS, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTY OF TITLE, ACCURACY, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WARRANTY OF NONINFRINGEMENT, OR ANY WARRANTY RELATING TO THIRD PARTY SERVICES. THE DISCLAIMER CONTAINED IN THIS PARAGRAPH DOES NOT AFFECT THE TERMS OF ANY MANUFACTURER'S WARRANTY. Customer expressly waives any claim that it may have against Seller or its Affiliates based on any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property rights (each a "Claim") with respect to any Product and also waives any right to indemnification from Seller or its Affiliates against any such Claim made against Customer by a third party. Customer acknowledges that no employee of Seller or its Affiliates is authorized to make any representation or warranty on behalf of Seller or any of its Affiliates that is not in this Agreement.

Seller makes no warranties to the Customer and the Customer hereby acknowledges that Seller makes no warranties in regard to the applicability of all laws and regulations affecting, without limitation the manufacture, performance, sale, packaging and labelling of the Products which are in force within the Customer's territory.

Customer further acknowledges and agrees that Seller makes no representations, warranties or assurances that the Products are designed for or suitable for use in any high risk environment, including but not limited to aircraft or automobile safety devices or navigation, life support systems or medical devices, nuclear facilities, or weapon systems, and Customer agrees to indemnify Seller in connection with any such use of the Products. Customer further agrees to review and comply with the manufacture's disclaimers and restrictions regarding the use of the Products in high risk environments.

Seller warrants that the Services will be performed in a good and workmanlike manner. Customer's sole and exclusive remedy and Seller's entire liability with respect to this warranty will be, at the sole option of Seller, to either (a) use its reasonable commercial efforts to reperform or cause to be reperformed any Services not in substantial compliance with this warranty or (b) refund amounts paid by Customer related to the portion of the Services not in substantial compliance; provided, in each case, Customer notifies Seller in writing within five (5) business days after performance of the applicable Services. EXCEPT AS SET FORTH HEREIN OR IN ANY STATEMENT OF WORK THAT EXPRESSLY AMENDS SELLER'S WARRANTY, AND SUBJECT TO APPLICABLE LAW, SELLER MAKES NO OTHER, AND EXPRESSLY DISCLAIMS ALL OTHER, REPRESENTATIONS, WARRANTIES, CONDITIONS OR COVENANTS, EITHER EXPRESS OR IMPLIED (INCLUDING WITHOUT LIMITATION, ANY EXPRESS OR IMPLIED WARRANTIES OR CONDITIONS OF FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY, DURABILITY, TITLE, ACCURACY OR NON-INFRINGEMENT) ARISING OUT OF OR RELATED TO THE PERFORMANCE OR NON-PERFORMANCE OF THE SERVICES, INCLUDING BUT NOT LIMITED

TO ANY WARRANTY RELATING TO THIRD PARTY SERVICES, ANY WARRANTY WITH RESPECT TO THE PERFORMANCE OF ANY HARDWARE OR SOFTWARE USED IN PERFORMING SERVICES AND ANY WARRANTY CONCERNING THE RESULTS TO BE OBTAINED FROM THE SERVICES. THIS DISCLAIMER AND EXCLUSION SHALL APPLY EVEN IF THE EXPRESS WARRANTY AND LIMITED REMEDY SET FORTH HEREIN FAILS OF ITS ESSENTIAL PURPOSE. CUSTOMER ACKNOWLEDGES THAT NO REPRESENTATIVE OF SELLER OR OF ITS AFFILIATES IS AUTHORIZED TO MAKE ANY REPRESENTATION OR WARRANTY ON BEHALF OF SELLER OR ANY OF ITS AFFILIATES THAT IS NOT IN THIS AGREEMENT OR IN A STATEMENT OF WORK EXPRESSLY AMENDING SELLER'S WARRANTY.

Customer shall be solely responsible for daily back-up and other protection of its data and software against loss, damage or corruption. Customer shall be solely responsible for reconstructing data (including but not limited to data located on disk files and memories) and software that may be lost, damaged or corrupted during the performance of Services. SELLER, ITS AFFILIATES, AND ITS AND THEIR SUPPLIERS, SUBCONTRACTORS AND AGENTS ARE HEREBY RELEASED AND SHALL CONTINUE TO BE RELEASED FROM ALL LIABILITY IN CONNECTION WITH THE LOSS, DAMAGE OR CORRUPTION OF DATA AND SOFTWARE, AND CUSTOMER ASSUMES ALL RISK OF LOSS, DAMAGE OR CORRUPTION OF DATA AND SOFTWARE IN ANY WAY RELATED TO OR RESULTING FROM THE SERVICES.

Seller will not be responsible for and no liability shall result to Seller or any of its Affiliates for any delays in delivery or in performance which result from any circumstances beyond Seller's reasonable control, including, but not limited to, Product unavailability, carrier delays, delays due to fire, severe weather conditions, failure of power, labor problems, acts of war, terrorism, embargo, acts of God or acts or laws of any government or agency. Any shipping dates or completion dates provided by Seller or any purported deadlines contained in a Statement of Work or any other document are estimates only.

Pricing Information; Availability Disclaimer

Seller reserves the right to make adjustments to pricing, Products and Service offerings for reasons including, but not limited to, changing market conditions, Product discontinuation, Product unavailability, manufacturer price changes, supplier price changes and errors in advertisements. All orders are subject to Product availability and the availability of Personnel to perform the Services. Therefore, Seller cannot guarantee that it will be able to fulfill Customer's orders. If Services are being performed on a time and materials basis, any estimates provided by Seller are for planning purposes only.

Credits

Any credit issued by Seller to Customer for any reason must be used within two (2) years from the date that the credit was issued and may only be used for future purchases of Products

and/or Services. Any credit or portion thereof not used within the two (2) year period will automatically expire.

Limitation of Liability

UNDER NO CIRCUMSTANCES AND NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY REMEDY SET FORTH HEREIN, WILL SELLER, ITS AFFILIATES OR ITS OR THEIR SUPPLIERS, SUBCONTRACTORS OR AGENTS BE LIABLE FOR: (A) ANY INCIDENTAL, INDIRECT, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES INCLUDING BUT NOT LIMITED TO, LOSS OF PROFITS, BUSINESS, REVENUES OR SAVINGS, EVEN IF SELLER HAS BEEN ADVISED OF THE POSSIBILITIES OF SUCH DAMAGES OR IF SUCH DAMAGES ARE OTHERWISE FORESEEABLE, IN EACH CASE, WHETHER A CLAIM FOR ANY SUCH LIABILITY IS PREMISED UPON BREACH OF CONTRACT, WARRANTY, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY OF LIABILITY; (B) ANY CLAIMS, DEMANDS OR ACTIONS AGAINST CUSTOMER BY ANY THIRD PARTY; (C) ANY LOSS OR CLAIM ARISING OUT OF OR IN CONNECTION WITH CUSTOMER'S IMPLEMENTATION OF ANY CONCLUSIONS OR RECOMMENDATIONS BY SELLER OR ITS AFFILIATES BASED ON, RESULTING FROM, ARISING OUT OF OR OTHERWISE RELATED TO THE PRODUCTS OR SERVICES; OR (D) ANY UNAVAILABILITY OF THE PRODUCT FOR USE OR ANY LOST, DAMAGED OR CORRUPTED DATA OR SOFTWARE. IN THE EVENT OF ANY LIABILITY INCURRED BY SELLER OR ANY OF ITS AFFILIATES, THE ENTIRE LIABILITY OF SELLER AND ITS AFFILIATES FOR DAMAGES FROM ANY CAUSE WHATSOEVER WILL NOT EXCEED THE LESSER OF: (A) THE DOLLAR AMOUNT PAID BY CUSTOMER FOR THE PRODUCT(S) GIVING RISE TO THE CLAIM OR THE SPECIFIC SERVICES GIVING RISE TO THE CLAIM; OR (B) \$50,000.00.

Limited License

Customer's sole rights to the work product, materials and other deliverables to be provided or created (individually or jointly) in connection with the Services, including but not limited to, all inventions, discoveries, methods, processes, formulae, ideas, concepts, techniques, know-how, data, designs, models, prototypes, works of authorship, computer programs, proprietary tools, methods of analysis and other information (whether or not capable of protection by patent, copyright, trade secret, confidentiality, or other proprietary rights) or discovered in the course of performance of this Agreement that are embodied in such work or materials ("Work Product") will be, upon payment in full, a non-transferable, non-exclusive, royalty-free license to use such Work Products solely for Customer's internal use. Customer will have no ownership or other property rights thereto and Customer shall have no right to use any such Work Product for any other purpose whatsoever. Customer acknowledges that Sellers may incorporate intellectual property created by third parties into the Work Product ("Third Party Intellectual Property"). Customer agrees that its right to use the Work Product containing Third Party Intellectual Property may be subject to the rights of third parties and limited by agreements with such third parties.

Confidential Information

Each party anticipates that it may be necessary to provide access to information of a confidential nature of such party, the Affiliates or a third party (hereinafter referred to as "Confidential Information") to the other party in the performance of this Agreement and any Statement of Work. "Confidential Information" means any information or data in oral, electronic or written form which the receiving party knows or has reason to know is proprietary or confidential and which is disclosed by a party in connection with this Agreement or which the receiving party may have access to in connection with this Agreement, including but not limited to the terms and conditions of each Statement of Work. Confidential Information will not include information which: (a) becomes known to the public through no act of the receiving party; (b) was known to the receiving party, or becomes known to the receiving party from a third party having the right to disclose it and having no obligation of confidentiality to the disclosing party with respect to the applicable information; or (c) is independently developed by agents, employees or subcontractors of the receiving party who have not had access to such information. To the extent practicable, Confidential Information should be clearly identified or labeled as such by the disclosing party at the time of disclosure or as promptly thereafter as possible, however, failure to so identify or label such Confidential Information will not be evidence that such information is not confidential or protectable.

Each party agrees to hold the other party's Confidential Information confidential for a period of three (3) years following the date of disclosure and to do so in a manner at least as protective as it holds its own Confidential Information of like kind but to use no less than a reasonable degree of care. Disclosures of the other party's Confidential Information will be restricted (i) to those individuals who are participating in the performance of this Agreement or the applicable Statement of Work and need to know such Confidential Information for purposes of providing or receiving the Products or Services or otherwise in connection with this Agreement or the applicable Statement of Work, or (ii) to its business, legal and financial advisors, each on a confidential basis. Each party agrees not to use any Confidential Information of the other party for any purpose other than the business purposes contemplated by this Agreement and the applicable Statement of Work. Upon the written request of a party, the other party will either return or certify the destruction of the Confidential Information of the other party.

If a receiving party is required by law, rule or regulation, or requested in any judicial or administrative proceeding or by any governmental or regulatory authority, to disclose Confidential Information of the other party, the receiving party will give the disclosing party prompt notice of such request so that the disclosing party may seek an appropriate protective order or similar protective measure and will use reasonable efforts to obtain confidential treatment of the Confidential Information so disclosed.

Return Privileges

CDW allows Customer returns based on the policies of the original product manufacturer. Software is not returnable if the packaging has been opened. If software was distributed electronically, it is not returnable if the licenses were downloaded. For additional information see CDW's full Product Return Policy at the following link: [Return Policy](#). Customers should contact CDW Customer Relations at 866.SVC.4CDW or e-mail at [Customer Relations](#) to initiate a return or for additional information. Customers must notify CDW Customer Relations of any damaged Products within fifteen (15) days of receipt.

Termination

Either party may terminate performance of a Service or a Statement of Work for cause if the other party fails to cure a material default in the time period specified herein. Any material default must be specifically identified in a written notice of termination. After written notice, the notified party will, subject to the provision of warranties herein, have thirty (30) days to remedy its performance except that it will only have ten (10) days to remedy any monetary default. Failure to remedy any material default within the applicable time period provided for herein will give cause for immediate termination, unless such default is incapable of being cured within the time period in which case the defaulting party will not be in breach (except for Customer's payment obligations) if it used its reasonable efforts to cure the default. In the event of any termination of the Services or a Statement of Work, Customer will pay Seller for all Services performed and expenses incurred up to and including the date of termination plus any termination fee if one is set forth in the applicable Statement of Work. In such event Customer will also pay Seller for any out-of-pocket demobilization or other direct costs resulting from termination. Upon termination, all rights and obligations of the parties under this Agreement will automatically terminate except for any right of action occurring prior to termination, payment obligations and obligations that expressly or by implication are intended to survive termination (including, but not limited to, limitation of liability, indemnity, confidentiality, or licensing of Work Product and this survival provision).

Provisions Related to Custom Imaging

If in connection with the provision of Products or Services, Customer desires to have Seller provide installation of custom software images, Customer will be required to execute an Installation Indemnity Agreement, a form of which is provided at <https://www.cdw.com/content/cdw/en/landing-pages/installation-and-custom-engraving-indemnity-agreement.html>

Arbitration

Any claim, dispute, or controversy (whether in contract, tort or otherwise, whether preexisting, present or future, and including, but not limited to, statutory, common law, intentional tort and equitable claims) arising from or relating to the Products, the Services, the interpretation or application of these Terms and Conditions or any Statement of Work or the breach, termination or validity thereof, the relationships which result from these Terms and Conditions or any Statement of Work (including, to the full extent permitted by applicable law, relationships with third parties who are not signatories hereto), or Seller's or any of its Affiliates' advertising or marketing (collectively, a "Claim") WILL BE RESOLVED, UPON THE ELECTION OF ANY OF SELLER, CUSTOMER OR THE THIRD PARTIES INVOLVED, EXCLUSIVELY AND FINALLY BY BINDING ARBITRATION. If arbitration is chosen, it will be conducted pursuant to the Rules of the American Arbitration Association. If arbitration is chosen by any party with respect to a Claim, neither Seller nor Customer will have the right to litigate that Claim in court or to have a jury trial on that Claim or to engage in pre-arbitration discovery, except as provided for in the applicable arbitration rules or by agreement of the parties involved. **Further, Customer will not have the right to participate as a representative or member of any class of claimants pertaining to any Claim.** Notwithstanding any choice of law provision included in these Terms and Conditions, this arbitration agreement is subject to the Federal Arbitration Act (9 U.S.C. §§ 1-16). The arbitration will take place exclusively in Chicago, Illinois. Any court having jurisdiction may enter judgment on the award rendered by the arbitrator(s). Each party involved will bear its own cost of any legal representation, discovery or research required to complete arbitration. The existence or results of any arbitration will be treated as confidential. **Notwithstanding anything to the contrary contained herein, all matters pertaining to the collection of amounts due to Seller arising out of the Products or Services will be exclusively litigated in court rather than through arbitration.**

Data Protection

This Section shall apply to the extent Seller performs any operation or set of operations, including collecting, recording, storing, retaining, using, disclosing or otherwise accessing, (collectively, "**Process**," "**Processed**," or "**Processing**") on any information that identifies, relates to, describes, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular individual or household in connection with the Services ("**Personal Data**"), including without limitation any information that qualifies as "personal information" under the California Consumer Privacy Act, Cal. Civ. Code §§ 1798.100 et seq. ("**CCPA**"). Seller shall only Process Personal Data in accordance with the instructions of Customer as detailed in the Agreement or the applicable SOW or PO and applicable data privacy law, including, if applicable, the CCPA ("**Privacy Laws**"). For the avoidance of doubt, it is the intention of the Parties that Seller be a "service provider" of Customer pursuant to the CCPA. Notwithstanding the foregoing, to the extent expressly set forth in the Agreement, Seller (1) shall have the right to retain, use or disclose de-identified or aggregated data derived from Personal Data ("Seller Data"), provided that Seller Data shall not include any Personal Data, and (2) if Seller Processes any "personal information" as such term is defined

in the CCPA in connection with the Services, Seller shall have the right to Process such “personal information” for any purpose permitted by the CCPA. Where applicable law requires Seller to Process Personal Data under terms other than those of the Agreement, Seller shall promptly notify Customer of such legal requirement before Processing, unless applicable law prohibits such disclosure. Where required by applicable law, Seller shall also notify Customer if Seller determines any of Customer's instructions infringes applicable Privacy Laws.

The Parties agree that Customer is responsible for obtaining any consents required by applicable Privacy Laws, as well as providing and ensuring the accuracy of any notices required to disclose Personal Data to Seller, Seller's Affiliates, or any Seller subcontractor providing Services for use in accordance with the Agreement. Furthermore, Customer warrants that all Personal Data provided to Seller has been obtained, Processed, and provided to Seller in accordance with all applicable laws and ensured that there are legitimate grounds for Processing any and all Personal Data by Seller, Seller's Affiliates, or any Seller subcontractor providing Services for use in accordance with the Agreement.

Seller shall promptly notify Customer of any request, complaint, claim, or other communication received by Seller or a subcontractor regarding its Processing of Personal Data. Seller shall cooperate with and provide any necessary assistance to Customer in responding to any such inquiries, in so far as possible and taking into account the nature of Seller's Processing and the Personal Data available to Seller. Seller shall be obliged to provide such assistance only in so far that the Customer cannot respond to such request on its own. Notwithstanding anything to the contrary in the Agreement, Customer is obliged to reimburse Seller for out of pocket expenses in connection with such requests. Such expenses will be invoiced to Customer in accordance with the Agreement.

Customer acknowledges that Seller is reliant on Customer for instruction as to the extent to which Seller is entitled to use and Process Personal Data, and that Seller is not liable for any claim brought by a data subject to the extent that such claim arises from the Customer's instructions.

Upon request, Seller shall provide reasonable cooperation and assistance to Customer with its obligations under applicable Privacy Laws, in so far as possible in connection with the Services, taking into account the nature of Seller's Processing and the Personal Data available to Seller. Seller shall be obliged to provide such assistance only in so far that Customer's obligations cannot be met by Customer through other means. Notwithstanding anything to the contrary in the Agreement, Customer is obliged to reimburse Seller for out of pocket expenses in connection with such assistance. Such expenses will be invoiced to Customer in accordance with the Agreement.

To the extent that Personal Data includes information about individuals who are located in the European Economic Area ("EEA") and/or Switzerland, and Seller stores or otherwise obtains access to such Personal Data outside of the EEA and/or Switzerland, Seller agrees it has implemented appropriate measures to address the cross-border transfer of Personal Data.

Seller shall implement and maintain an information security program that includes appropriate technical and procedural safeguards to protect Personal Data, taking into account the nature of Seller's Processing and the Personal Data available to Seller. To the extent required by applicable Privacy Laws, upon request, Seller shall make available to Customer information reasonably necessary to demonstrate compliance with this obligation.

The parties agree that Seller may subcontract its obligations to subcontractors as necessary to perform the Services under the Agreement. Seller shall remain responsible for subcontractors' performance under the Agreement, and shall enter into an agreement with subcontractors that impose materially the same obligations as set forth in this Section. Seller also agrees that any subcontractors who have access to Personal Data are bound to Process Personal Data in accordance with Seller's instructions and are subject to obligations to maintain confidentiality.

Notwithstanding any provisions in the Agreement to the contrary, Seller shall promptly notify Customer in the event Seller discovers or is notified of a known breach of security leading to unauthorized disclosure of or access to Personal Data as a result of its Processing of Personal Data ("Security Breach"). Seller shall reasonably cooperate in the investigation of the Security Breach.

The parties agree that to the extent required by applicable Privacy Laws, and upon thirty (30) days written notice to Seller, and no more than once per calendar year, Customer may request reasonable access to Seller's facilities, systems, and supporting documentation used to provide the Services, to the extent necessary to assess Seller's compliance with its obligations under this Section. Such assessments shall be subject to Seller's security and confidentiality policies, and shall be conducted in a manner that minimizes any disruption of Seller's performance of services and other normal operations. Such expenses will be invoiced to Customer in accordance with the Agreement.

Notwithstanding any other provision of the Agreement to the contrary, upon termination of the Agreement or otherwise at Customer's written request, Seller shall, at the choice of Customer, either return or delete Personal Data from its systems unless required by law, rule or regulation, or requested in any judicial or administrative proceeding or by any governmental or regulatory authority.

Customer shall reimburse Seller and its managers, officers, directors, employees, agents, affiliates, successors and permitted assigns (collectively, "Reimbursed Party") against any and all losses costs, or expenses of whatever kind, including professional fees and attorney's fees, that are incurred by any Reimbursed Party for any investigation or any preparation for any investigation by any governmental or regulatory authority arising out of Customer's violation of any Privacy Laws in connection with this Agreement.

Miscellaneous

Seller may assign or subcontract all or any portion of its rights or obligations with respect to the sale of Products or the performance of Services or assign the right to receive payments, without Customer's consent. Customer may not assign these Terms and Conditions, or any of its rights or obligations herein without the prior written consent of Seller. Subject to the restrictions in assignment contained herein, these Terms and Conditions will be binding on and inure to the benefit of the parties hereto and their successors and assigns. No provision of this Agreement or any Statement of Work will be deemed waived, amended or modified by either party unless such waiver, amendment or modification is in writing and signed by both parties. The relationship between Seller and Customer is that of independent contractors and not that of employer/employee, partnership or joint venture. If any term or condition of this Agreement or a Statement of Work is found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, the same shall not affect the other terms or conditions hereof or thereof or the whole of this Agreement or the applicable Statement of Work. Notices provided under this Agreement will be given in writing and deemed received upon the earlier of actual receipt or three (3) days after mailing if mailed postage prepaid by regular mail or airmail or one (1) day after such notice is sent by courier or facsimile transmission. Any delay or failure by either party to exercise any right or remedy will not constitute a waiver of that party to thereafter enforce such rights.

Quote # NQBL400

Description: CROWDSTRIKE RNWL

Created Date: 10/31/23

Status: Open

Requested By: GREG ELLINGSON

Customer Notes:

Ship to:

PLUMAS COUNTY
GREG ELLINGSON
520 MAIN ST # RM211
QUINCY , CA 95971-9364

Billed to:

PLUMAS COUNTY
ATTN: DEPT OF INFORMATION
TECHNOLOGY
520 MAIN ST # RM211
QUINCY , CA 95971-9364
(530) 283-6263

Shipping method:

Electronic Drop Ship

Payment method:

Net 30 Days-Govt State/Local

Quote Summary

Subtotal	\$41,330.00
*US Tax	\$0.00
Shipping	\$0.00
Grand Total	\$41,330.00

*Tax may change if this quote is amended by your account manager.

Checkout

Add to Cart

Product Details

ITEM	AVAILABILITY	PRICE	QUANTITY	ITEM TOTAL
 Falcon Complete with Threat Graph Standard - subscription license (1 year)	In Stock	\$35,885.00 Pricing Option Applied: MARKET	1.0	\$35,885.00
	MFG Part: CS.FCSSD.SOLN.12M CDW Part: 5400106 UNSPSC:			
	Electronic distribution - NO MEDIA			
 Falcon Insight Endpoint Detection & Response - subscription license (1 year)	In Stock	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	MFG Part: CS.INSIGHTB.SOLN.T2.12M CDW Part: 5400109 UNSPSC:			
	Electronic distribution - NO MEDIA			
 Falcon Prevent - subscription license (1 year) - 1 endpoint	In Stock	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	MFG Part: CS.PREVENTB.SOLN.T2.12M CDW Part: 5400116 UNSPSC:			
	Electronic distribution - NO MEDIA			

ITEM	AVAILABILITY	PRICE	QUANTITY	ITEM TOTAL
	Falcon Discover - subscription license (1 year) - 1 endpoint In Stock MFG Part: CS.DISCB.SOLN.T2.12M CDW Part: 5400118 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	Falcon Complete - subscription license (1 year) - 1 license In Stock MFG Part: CS.FALCOMPS.SVC.12M CDW Part: 5400119 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	Falcon Overwatch - subscription license (1 year) - 1 endpoint In Stock MFG Part: CS.OWB.SVC.T2.12M CDW Part: 5400120 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	Falcon Intelligence - subscription license (1 year) - 1 license In Stock MFG Part: CS.INTEL.SOLN.T2.12M CDW Part: 7342907 UNSPSC: Electronic distribution - NO MEDIA	\$2,995.00 Pricing Option Applied: MARKET	1.0	\$2,995.00
	CrowdStrike Threat Graph Standard - subscription license (1 year) - 1 license In Stock MFG Part: CS.TGB.STD.12M CDW Part: 5400122 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	Falcon Complete: Complimentary Customer Identification - subscription license In Stock MFG Part: CS.FALCOMPONBC.SOLN.12M CDW Part: 6284569 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	1.0	\$0.00
	University LMS Subscription Customer Access Pass - web-based training In Stock MFG Part: RR.PSO.ENT.PASS.12M CDW Part: 5744579 UNSPSC: Electronic distribution - NO MEDIA	\$0.00 Pricing Option Applied: MARKET	2.0	\$0.00

ITEM	AVAILABILITY	PRICE	QUANTITY	ITEM TOTAL
 <u>CrowdStrike Express Support - technical support - for CrowdStrike Falcon Ho</u> MFG Part: RR.HOS.ENT.EXPS.12M CDW Part: 4915958 UNSPSC:	In Stock	\$2,450.00 Pricing Option Applied: MARKET	1.0	\$2,450.00

Electronic distribution - NO MEDIA



**PLUMAS COUNTY
INFORMATION TECHNOLOGY DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: **Approve and authorize Information Technology to dispose of the 1997 Subaru Legacy, a fixed asset that fully depreciated in 2005, and donate the vehicle to the volunteer fire department;(No General Fund Impact).**

Recommendation:

Approve and authorize Information Technology to dispose of the 1997 Subaru Legacy, a fixed asset that fully depreciated in 2005, and donate the vehicle to the volunteer fire department; no General Fund impact.

Background and Discussion:

I.T. has had a 1997 Subaru Legacy as a department car for many years. It has been sitting in the parking lot, not being used due to age / wear and tear. The Asset has been fully depreciated, and we would like to donate the vehicle to the fire department for them to use in a training exercise.

Action:

Approve the agenda item.

Fiscal Impact:

No General Fund Impact.

Attachments:

None



**PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Colleen Foster, Fiscal/Tech Services Assistant III

MEETING DATE: January 2, 2024

SUBJECT: Public Works respectfully requests direction from the Board of Supervisors on an Encroachment Permit to the United States Forest Service, Lake Almanor Ranger District, to remove snow along a portion of County Road 308 Humboldt Road and CR 307 Humbug Road for timber removal purposes. (No General Fund Impacts); discussion and possible action.

Recommendation:

The Department of Public Works respectfully requests direction from the Board of Supervisors on whether to issue of an Encroachment Permit to the United States Forest Service, Almanor Ranger District, to remove snow along a portion of County Road 308 Humboldt Road and CR 307 Humbug Road for timber removal purposes, whether to issue an encroachment permit for one road or both roads.

Background and Discussion:

On November 9, 2010 the Board of Supervisors adopted Ordinance 10-1077 which added Article 10 to Chapter 3 of Title 4 of the Plumas County Code. This document contains a list of Plumas County maintained roadways that allow for legal use of off-highway vehicles (OHV) and over-the-snow vehicles (OSV). Both Humboldt Road and Humbug Road and listed in Ordinance 10-1077 as OSV legal roadway. Both roads are part of the winter recreation area currently groomed by the Butte Meadows Hillsiders snowmobile club using Green Sticker Grant Funds.

The Almanor District of the Lassen National Forest has requested a Plumas County Encroachment Permit to remove snow along a portion of both the Humboldt Road and Humbug Road to help facilitate the removal of hazard trees from the Zoombug timber sale. The proposed snow removal operations would continue until the middle of February.

The Butte Meadow Hillsiders have voiced concerns regarding this permit application.

Action:

Authorize the Director if Public Works to issue an Encroachment Permit to the United States Forest Service, Lake Almanor Ranger District, to remove snow along a portion of County Road 308 Humboldt Road and CR 307 Humbug Road for timber removal purposes. (No General Fund Impacts); discussion and possible action.

Fiscal Impact:

No impact to General Fund. Fund N/A.

Attachments:

1. ENC App - Humbug Snow Removal

PLUMAS COUNTY ENCROACHMENT PERMIT NO.

Under P.C.C., Section 4-3.302. **ENCROACHMENT PERMITS**

Plumas County Department of Public Works

1834 E. Main Street Quincy, CA 95971

Telephone (530) 283-6268 Fax (530) 283-6323

ISSUE 12/15/2023

FINAL

Permittee: Almanor Ranger District

Mailing Address: 33 Bell Ln

Quincy, CA 95971

Telephone: 530-927-9483 Fax: _____

Contractor: _____

Mailing Address: _____

Telephone: _____

Fax: _____

Site Address: CR 307 & CR 308

APN: _____

Construction/ Event Dates: **Start:** _____ **Finish:** _____

Description of Work or Event:

This permit is for snow removal on CR 307 Humbug Road and CR 308 Humboldt Rd. See attachment dated December 18, 2023 for additional conditions.

An **ENCROACHMENT PERMIT** is hereby granted to the undersigned **PERMITTEE** for the placement of a encroachment within a County highway as described above providing the following conditions are satisfied:

1. **PERMITTEE** agrees to move or remove this improvement at their expense if required by future improvements within the county right-of-way, and to provide all future maintenance for any and all improvements constructed under this Permit. **PERMITTEE** guarantees all work accomplished under this Permit for a period of one year from the date of final inspection.
2. **PERMITTEE** agrees to provide construction signs and flaggers, barricades and flashers as required, and to notify the Department of Public Works for inspection of same prior to beginning of construction. No lanes will be closed or detours established without the consent of the Department of Public Works.
3. Utility trenches shall be constructed to Plumas County Standard Plans. No open trenches will be allowed after sunset or over weekends or holidays. Temporary steel plates may be allowed with approved ramps, signage and flashing lights/barricades.
4. Utility poles shall be placed a minimum of 10' from the edge of pavement, unless an exception is granted. All pole and anchor locations shall be field-reviewed by Plumas County prior to construction.
5. **PERMITTEE** shall notify the Department of Public Works no less than 24 hours prior to beginning work if starting date is different than shown above. Call your district foreman (see attachment) no less than 24 hours in advance for inspection. If no answer, call **(530) 283-6268** or stop by Public Works at 1834 East Main Street in Quincy.
6. Permit applications for public events, races or tours shall be accompanied by letters of notification from both the Plumas County Sheriff's Office and the California Highway Patrol (obtained by **PERMITTEE**). No traffic control or lane closures will be permitted without prior approval. A Certificate of Insurance for not less than \$1 million dollars, naming Plumas County as co-insured shall also accompany the application, along with a map showing the route or location of the public event, race or tour. **No objects or liquids may be thrown or discharged onto or from the County right-of-way during a permitted public event.**

7. **LIABILITIES FOR DAMAGES:** The **PERMITTEE** is responsible for all liability for personal injury or property damage which may occur through work herein permitted, and in the event any claim is made against the County of Plumas or any department, officer or employee thereof, through, by reason of, or in connection with such work or activity, **PERMITTEE** shall defend, indemnify and hold them and each of them harmless from such claim.

8. Unless a determination is made for a "no-fee" permit (i.e. public utility-sponsored projects or public events), **PERMITTEE** agrees to pay a fee for administration and inspection of this Permit, and provide a Performance Bond (if required), which will be fully refunded upon satisfactory completion of the work. The **PERMITTEE** understands and agrees that, if the work is not completed to the satisfaction of the County, the Performance Bond shall be forfeited and the Permit shall be voided. Any unsatisfactory work within County right-of-way may be removed at the County's discretion and the charges therefor billed to the **PERMITTEE**. Administrative fees are not refundable, even if no work takes place. The **PERMITTEE** also understands and agrees that, should additional inspections be necessary due to non-compliance with the terms of this Permit or because of variance from Plumas County Standards or contract plans, the **PERMITTEE** shall be billed for such additional inspection time at the County inspector's reimbursable rate, including travel time. Permits that expire prior to the completion of work may be extended for additional 1 year period(s) by written request. Extensions will not be given beyond 5 years of the first date of expiration of the permit. **Bonds may be returned, but fees for permits that expire or are cancelled shall be forfeited to the County of Plumas.**

9. Fee: \$

Performance Bond: \$

Hourly Inspection Rate: \$

Bond Refund to: _____

10. **CALL BEFORE YOU DIG!** You must mark out your work area in white paint and include the letters "USA", and call USA North at 1 (800) 227-2600 at least 48 hours prior to beginning any excavation.

11. This Permit shall become null and void after 3/1/24. This Permit extended to: .

IMPORTANT NOTE: PERMITTEE is responsible for all clean-up and storm water & erosion control that may be required in connection with the work done under this permit.



This Permit shall not be effective for any purpose unless and until the above-named **PERMITTEE** agrees to these conditions. This Permit is revocable at any time if the above conditions are not met.

The **PERMITTEE** has read and understands **PERMIT APPROVAL**
the requirements of this Permit.

BOND RELEASE

Name (Please print)

BY: _____

BY: _____

Title: _____

Title: _____

Signature

Date: _____

Date: _____

**Attachment to
Plumas County Encroachment Permit No. 23-0006-C**

December 18, 2023

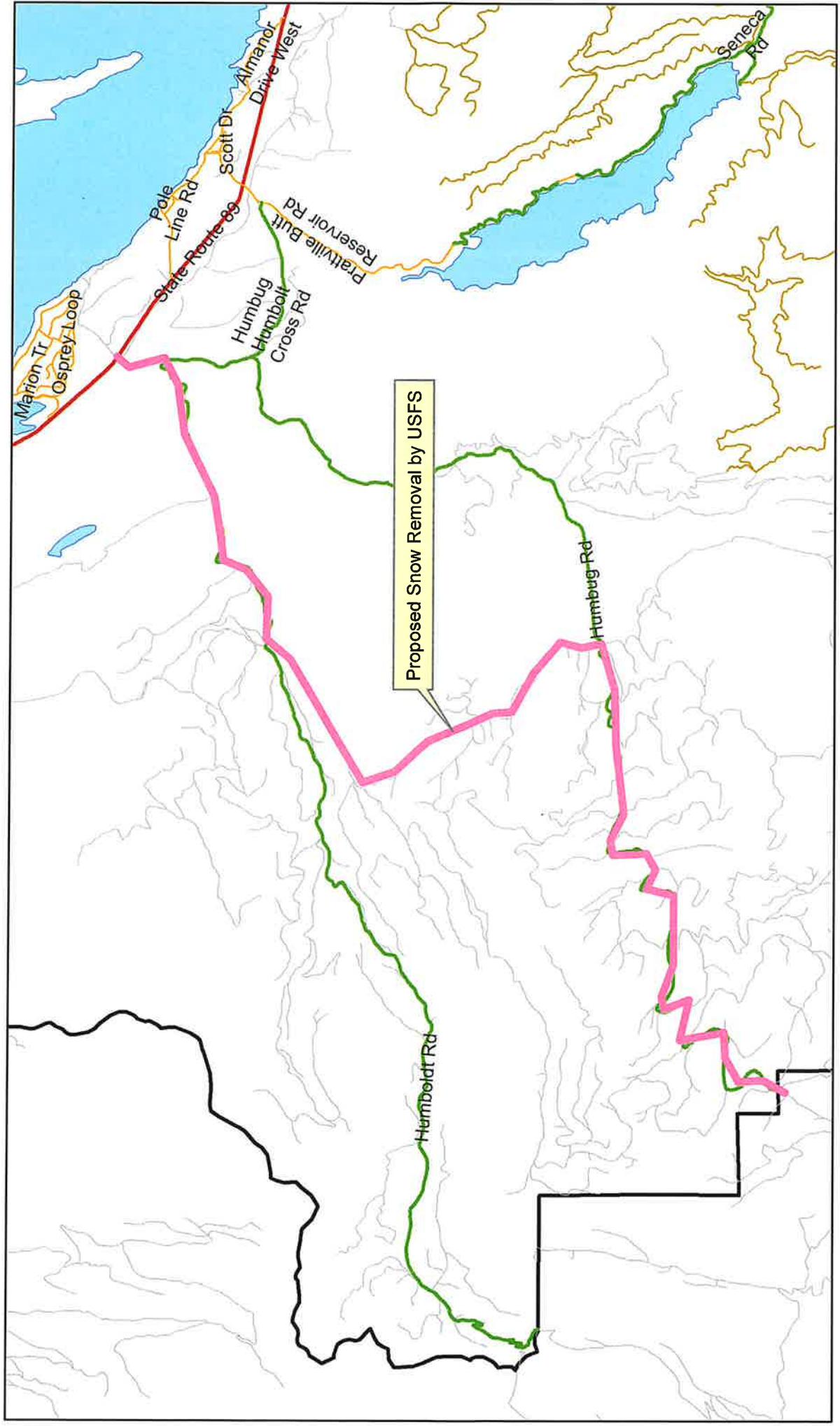
Permittee: Lassen National Forest
P.O. Box 767
Chester, Ca 96020

The above referenced Encroachment Permit is subject to the following condition:

1. This permit is for now removal on a portion of CR 307 - Humbug Rd and CR 308 - Humboldt Rd. See attached map.
2. Plowed width is to be sufficient for two vehicles to pass each other. In the event sufficient width cannot be made, inter-visible turnouts may be allowed.
3. An area large enough to allow a large vehicle to turn around must be cleared where snow removal ends.
9
4. Parking must be provided where snow removal end. This area must be separate from the turnaround.
5. Sanding the roadway may become necessary during ice and snow conditions, and shall be the responsibility of the Permittee.
6. The Permittee shall be responsible for maintaining any portion of roadway opened under this permit until such a time they are relieved of the responsibility (in writing) by the Public Works Department.
7. It is the responsibility of the permittee to repair any and all damages caused to the roadway by activities allowed under this permit.
8. The Deputy Director of Public Works has the right to suspend this permit due to weather, poor road conditions, and or Special Events

Proposed Snow Removal Zoombug Timber Sale

Prepared By:
Plumas County
Public Works
December 2023





**PLUMAS COUNTY
COUNTY ADMINISTRATOR
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Zachary Gately, Grant Manager

MEETING DATE: January 2, 2024

SUBJECT: Receive presentation from Tilson Technology on the Draft Broadband Strategic Plan for Plumas County; discussion only.

Recommendation:

Receive presentation from Tilson Technology on the Draft Broadband Strategic Plan for Plumas County; discussion only.

Background and Discussion:

Plumas County has been engaged with Tilson Technology through Rural Counties Representatives of California and Golden State Finance Authority in developing a Plumas County specific plan for broadband development. Feedback from this presentation will be incorporated to finalize the plan.

Action:

NA

Fiscal Impact:

No General Fund Impact.

Attachments:

1. Plumas Tilson presentation 20240102

GSFA



Plumas County

Broadband Planning & Feasibility Study



1

Partner
Recognition



2

Purpose of Today's Presentation

To introduce you to a single document that includes everything local government may need to know to be an active participant in broadband planning and deployment in Plumas County.



3

Today's Discussion

- Outreach and Engagement Process
- Study Outline and Highlights
- Next Steps



4

Outreach and Engagement

Tilson Technologies targeted specific groups to gather information and engagement in development of the study:

1. Businesses
2. Internet Service Providers
3. Community Anchor Institutions



5

The Broadband Planning and Feasibility Study

1. Executive Summary
2. Industry Overview, Broadband Benefits and Challenges
3. Current and Future Needs Assessments
4. Analysis of Current Broadband Market and Expansion Strategies
5. Asset Inventory and Gap Analysis
- 6. Broadband Funding Strategies**
7. Fostering a Healthy Broadband Deployment Environment
8. Digital Inclusion Considerations and Strategies
- 9. What is a Smart Community**
- 10. Recommendations and Next Steps**



6

Quick Funding Summary

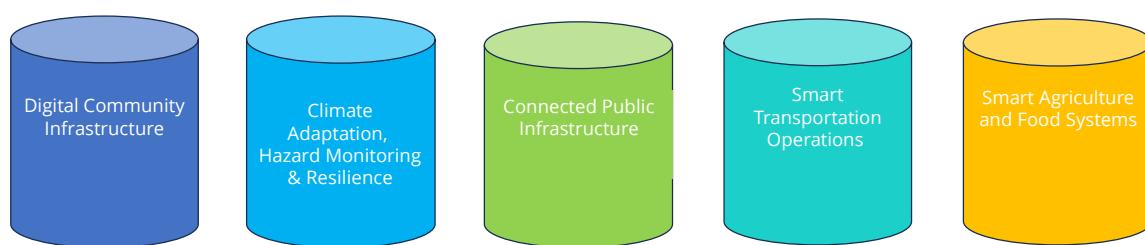
- Funded by **Senate Bill 156**, which allocates **\$6 billion** over three years for state middle-mile broadband infrastructure and last-mile projects that provide internet connections to homes, businesses and community institutions.
- **\$3.25 billion** to acquire, build, maintain and operate a critical statewide, open-access **middle-mile** network.
- **\$2 billion** to complement the middle-mile investment to build **last-mile** infrastructure in coordination with federal and state universal service programs, such as those to connect schools, disabled users and low-income households.
- **\$750 million** Loan Loss Reserve Fund to assist local governments, tribes, and non-profits in securing enhanced private financing to construct and operate new public fiber networks.
- ARPA Capital Projects Fund: **\$540 Million** for California to fund broadband infrastructure that increases access to high-speed internet.
- IIJA BEAD Funding: **\$1.8 Billion for California** – The Broadband Equity, Access, and Deployment (BEAD) program, is the largest federal infrastructure investment to date. The program is focused on last mile deployment to unserved households (2) underserved households, and (3) Community Anchor institutions (CAIs)



7

What is a SMART Community?

A digitally connected communities that leverage technology and data to improve the quality of life for all residents.



5 Pillars of Smart Communities



8

Next Steps

1. Draft Study has been provided for review.
2. Comments and questions should be submitted to Tilson Technology by December 29, 2023.
3. The final Study will be delivered in the first quarter of 2024.





**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Designate Chair and Vice Chair of the Plumas County Board of Supervisors; effective January 2, 2024; discussion and possible action. Roll call vote

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

No General Fund Impact.

Attachments:

None



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Accept December 14, 2023, resignation of Sara James as Interim County Counsel, effective January 2, 2024, returning to Deputy County Counsel III position; discussion and possible action.

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

No General Fund Impact.

Attachments:

1. 12-14-23 Letter to BOS

December 14, 2023

The Honorable Board of Supervisors
Sent Via Email
520 Main Street
Quincy, CA 95971

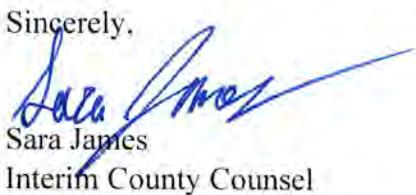
Dear Honorable Supervisors:

I want to begin this letter by thanking you for the opportunity to be your Interim County Counsel. I have truly appreciated the opportunity and enjoyed working with each and every one of you. At this time I am requesting my application for the County Counsel position be put on hold for three months and I am seeking to temporarily step down as your Interim County Counsel beginning January 8, 2024, or an alternate date as requested by the Board. I intend to resume my position as Deputy County Counsel III at that time.

As you know, earlier this year my father had a heart attack, resulting in a triple bypass which was followed by a major stroke. He has been in a neurological rehabilitation facility in Reno, and has been hospitalized twice in the last month. I truly appreciate the understanding of the Board as I have taken time to visit him and attend his care meetings, however, given the County's current high level of need and our office's staffing levels, I believe it is in the County's best interest for me to temporarily step back in order to focus on my family. Plumas County is my home, and I am raising my children here, so my time at the County Counsel's office is a marathon, not a sprint, and for that reason I believe what is in the County's best interest is in my best interest.

As I step back I am happy to offer my recommendation for an alternative interim, if requested by the Board. I believe that this transition will be positive, and I will assist in any way needed. Thank you again for this opportunity.

Sincerely,



Sara James

Interim County Counsel

cc: Debra Lucero, CAO
Kristina Rogers, Paralegal III



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Appoint Joshua Brechtel Deputy County Counsel III as Interim County Counsel; discussion and possible action.

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

No General Fund Impact

Attachments:

None



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Appoint Victor Coelho as the Building Director, as recommended; discussion and possible action.

Recommendation:

Appoint Michael Coelho to Building Director effective January 2, 2024; as recommended; discussion and possible action.

Background and Discussion:

Action:

Appoint Michael Coelho to Building Director effective January 2, 2024; as recommended; discussion and possible action.

Fiscal Impact:

No General Fund Impact; approved in FY23/24 budget.

Attachments:

1. Coelho Employment Agreement Recap
2. Coelho, Michael Employment Contract

Employment Agreement Recap

It is my recommendation to approve the employment agreement between Plumas County and Michael Coelho, Building Director, effective January 2, 2024.

\$97,760.00 annual salary

\$12,854.28 annual Health Insurance, employer contribution

Participation in CALPERS Retirement

Forty Hours of administrative leave per anniversary date of employment agreement on an annual basis

And other employee benefits according to personnel rules

EMPLOYMENT AGREEMENT

This Agreement is entered into by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, hereinafter referred to as "COUNTY" and MICHAEL VICTOR COELHO, hereinafter referred to as "CONTRACT EMPLOYEE," for the provision of services to the COUNTY in the capacity of Plumas County Director of Building Services.

The parties agree as follows:

1. SERVICES PROVIDED

CONTRACT EMPLOYEE shall provide to the COUNTY necessary services as the Plumas County Director of Building Services, and other duties as may be assigned. A copy of the Plumas County Director of Building Services job description is set forth in Exhibit A, and incorporated herein by this reference. CONTRACT EMPLOYEE's employment with COUNTY shall be full-time. Any outside employment shall not interfere with CONTRACT EMPLOYEE's duties and responsibilities of county employment. CONTRACT EMPLOYEE shall advise the County Administrative Officer (CAO), or in the absence of the CAO, the Chairperson of the Board of Supervisors, of any outside employment.

2. TERM

CONTRACT EMPLOYEE shall be retained as the Plumas County Director of Building Services, effective January 02, 2024, and continuing until this Agreement is terminated as set forth in paragraph 3, below.

3. TERMINATION

CONTRACT EMPLOYEE may terminate this Agreement and separate from employment in good standing, by giving at least thirty (30) days prior written notice of the proposed effective date of termination.

COUNTY may terminate this Agreement at any time, with or without cause, upon a thirty (30) days prior written notice to CONTRACT EMPLOYEE. The parties hereby expressly waive any County Code provisions to the contrary, and/or any other County rules relating to notice of dismissal and to any rights to hearing or appeal thereon. Further, COUNTY may "buy-out" any part of the 30-day notice period, by providing the equivalent of the monthly salary, or portion thereof equivalent to the notice not provided, (hereinafter "Severance") to CONTRACT EMPLOYEE.

The Severance payment shall only be based on the following (1) CONTRACT EMPLOYEE'S salary at the time of termination and (2) the monetary value of the hours that would have otherwise been earned for vacation and administrative leave. Severance shall not include any payment for sick leave or any credit towards retirement. Severance will be paid bi-

weekly for the remainder of the notice period; however, subsequent to twelve (12) months continuous employment at County's option the Severance may be paid in one payment.

Further, this contract may be terminated for cause for reasons that shall include, but not be limited to:

1. Conviction of any felony, or conviction of any misdemeanor involving dishonesty or moral turpitude.
2. Any material breach of this Agreement, including but not limited to a serious dereliction of, or inexcusable failure to perform, the duties set forth by this contract.
3. Gross insubordination.
4. Misappropriation or theft.
5. Intentional misrepresentation or willful failure to disclose a material fact to the Board of Supervisors (Board) or County Administrative Officer (CAO).
6. A serious violation of the County's personnel rules.

Any termination for cause shall be made in good faith. Upon such termination, Contract Employee shall immediately cease providing service pursuant to this contract and will not be provided the Severance pay described above.

4. SALARY

CONTRACT EMPLOYEE shall be considered a full-time employee paid at an hourly rate, on bi-weekly basis, in the same manner as appointed department heads. Effective beginning January 02, 2024, CONTRACT EMPLOYEE shall be paid at the annual salary rate of Ninety Seven Thousand Seven hundred and sixty dollars and No/100 Dollars (\$97,760.00) per year (or \$8,146.66 per month). Salary and benefits costs shall be apportioned according to the personnel allocation and approved annual budget for Plumas County Department of Building Services. CONTRACT EMPLOYEE is subject to unpaid furlough as determined by the Board of Supervisors, consistent with the provisions of COUNTY's Personnel Rules and law.

5. PERFORMANCE EVALUATION

The Board of Supervisors shall conduct an annual performance evaluation of the CONTRACT EMPLOYEE at which time modifications of these terms of employment may be discussed. The annual performance evaluation will be conducted in a closed session of the Board of Supervisors consistent with the requirements of the Brown Act Open Meeting Law.

6. BENEFITS

Except as otherwise provided in this Agreement, CONTRACT EMPLOYEE shall be generally entitled to receive the same benefits package as is received by the County's appointed

department heads under the personnel rules and other county policies. Benefits are subject to change from time-to-time as negotiated between the CONTRACT EMPLOYEE and the Board of Supervisors. Currently, CONTRACT EMPLOYEE's benefits include the following:

- a. Sick leave accrual: (based on 15 days per year/no limit on accrual).
- b. Vacation accrual: 10 days per year based on 0 - 2 years of service; 15 days per year based on 3 -7 years of service; and 21 days per year during the 8th year of compensated and continuous services and each year thereafter.
- c. CalPERS retirement: 2% at 55, provided that CONTRACT EMPLOYEE is qualified as a "classic member" under the California Public Employee Retirement Law; otherwise, 2% at 62 if a PEPRA member.
- d. Forty (40) hours of administrative leave per year. Administrative leave shall not accumulate from year to year. Unused administrative leave at the end of the year shall expire. Unused administrative leave at separation from employment expires unpaid.
- e. Holidays: Thirteen (13) paid holidays per year as listed in the County personnel rules.
- f. Bereavement Leave: Five (5) days per incident for defined family members.
- g. Longevity advancement based on years of service from original hire date as a continuous county employee in accordance with Rule 6.06.

COUNTY shall pay professional dues, memberships and related conference travel for approved professional development memberships and activities as approved in the annual budget process.

CONTRACT EMPLOYEE shall receive cost of living adjustments based on the COUNTY'S agreement with other County appointed department heads.

Upon separation from County employment, CONTRACT EMPLOYEE shall be paid off for all accrued vacation time, sick leave, and compensatory time (if any) in accordance with County policy. Payment of sick time shall be based on total years of county service in accordance with Rule 20.01 of the Plumas County Personnel Rules. Notwithstanding Rule 21.05, the CONTRACT EMPLOYEE may, at his sole discretion, choose to convert unused sick leave accumulation to prepaid health premiums in accordance with Rule 21.02 or Rule 21.05. For the purposes of Rule 21.02, the total years of service is based on date of employment separation between CONTRACT EMPLOYEE and COUNTY and shall be the end of the 30-day notice period specified in section 3 of this Agreement.

7. COMPLIANCE WITH LAWS AND ORDINANCES

CONTRACT EMPLOYEE shall perform all services pursuant to this Agreement in accordance with all applicable federal, state, county and municipal laws, ordinances, regulations, titles and departmental procedures. See attached job description and scope of work (Exhibit A).

8. NON-ASSIGNABLE:

This Contract is personal to CONTRACT EMPLOYEE and is not assignable under any circumstances.

9. MODIFICATION

This Agreement may be modified only by a written amendment hereto, executed by both parties.

10. ATTORNEY'S FEES AND COSTS

If any court action is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees and costs, in addition to any other relief, to which such party may be entitled.

11. INTEREST OF CONTRACT EMPLOYEE

CONTRACT EMPLOYEE hereby declares that he has no interest, direct or indirect, which would conflict in any manner or degree with the performance of service required to be performed pursuant to this Agreement, and that he shall not in the future acquire any such interest.

CONTRACT EMPLOYEE shall comply with the laws of the State of California regarding conflicts of interest, including but not limited to Government Code Section 1090, and provisions of the Political Reform Act found in Government Sections 87100 et seq., including regulations promulgated by the California Fair Political Practices Commission.

12. SEVERABILITY

If any provision of this Agreement is held to be unenforceable, the remainder of the Agreement shall be severable and not affected thereby.

13. ENTIRE AGREEMENT

This written instrument constitutes the entire agreement between the parties, and supersedes any other promises or representations, oral or written, which may have preceded it.

14. RIGHT TO CONSULT WITH COUNSEL

CONTRACT EMPLOYEE and COUNTY acknowledge that each has read and understood the contents of this written instrument, and have had the opportunity to consult with legal

counsel prior to entering into this Agreement. Each warrants that it has either so consulted with legal counsel of its choice, or has elected not to so consult.

15. INTERPRETATION OF AGREEMENT

No portion of this written instrument shall be construed against the other, and all portions shall be construed as though drafted by each party.

16. NOTICES

Notices pursuant to this Agreement shall be given by deposit in the custody of the United States Postal Service, postage prepaid. Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notice shall be deemed given as of the date of the personal service, or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service. Notice to the COUNTY shall be given to The Board of Supervisors, 520 Main Street, Room 309, Quincy, CA 95971, with a copy to the County Counsel, 520 Main St., Room 115, Quincy, CA 95971. Notice to CONTRACT EMPLOYEE shall be given to the last address on file with the Human Resources Department for CONTRACT EMPLOYEE.

17. INDEMNIFICATION

For purposes of indemnification and defense of legal actions, CONTRACT EMPLOYEE shall be considered an employee of the COUNTY and entitled to the same rights and subject to the same obligations as are provided for other employees of the COUNTY.

18. REPORTING

CONTRACT EMPLOYEE will report directly to the County Board of Supervisors through the County Administrative Officer (CAO). If the office of CAO is vacant, CONTRACT EMPLOYEE will report directly to the County Board of Supervisor through the Chairperson of the Board of Supervisors.

19. GENERAL PROVISIONS

This Agreement shall be binding upon, and inure to the benefit of the heirs, successors, assigns, executors, and personal representatives of the parties hereto.

This Agreement is entered into in Quincy, California, and shall be governed by California law. Venue for any action arising out of this Agreement shall lie in Plumas County, California. If a court determines that venue is not proper in Plumas County, the parties agree that venue shall be Sierra County.

This Agreement reflects the entire agreement of the parties and supersedes any prior agreements, promises or commitments. This Contract may be amended in writing by mutual consent of the parties.

20. EFFECTIVE DATE

This Agreement shall be effective on January 02, 2024, (the "Effective Date") if approved by both parties.

21. SIGNATURES

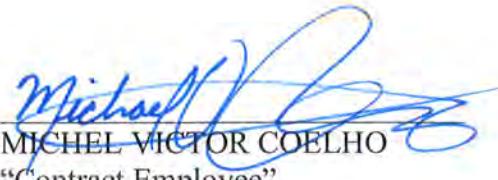
COUNTY:

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

By _____
Greg Hagwood, Chair
Plumas County Board of Supervisors

Dated: _____

CONTRACT EMPLOYEE:


MICHEL VICTOR COELHO
"Contract Employee"

Dated: _____

ATTEST:

Allen Hiskey,
Clerk of the Board of Supervisors

Dated: _____

APPROVED AS TO FORM:



Sara James
Plumas County Counsel

Dated: 12/24/23

COUNTY Initials

DIRECTOR OF BUILDING SERVICES**DEFINITION**

Under administrative direction, to plan, organize, direct and coordinate the functions of the County Building Department, Code Enforcement Services, and ADA Project Services; has responsibility for enforcement and interpretation of building code laws and regulations; performs routine, complex, and sensitive inspections and plan reviews; answers questions concerning structural requirements and code enforcement; is designated as the County Building Official; represents the County Building department with other agencies; provides administrative support for the Board of Supervisors and the County Administrative Officer; and do related work as required.

DISTINGUISHING CHARACTERISTICS

This is a department director position with responsibility for policy development, program and project planning, fiscal management, administration, personnel management, and the operation of departmental programs and support services.

REPORTS TO

Board of Supervisors through the County Administrative Officer

CLASSIFICATIONS DIRECTLY SUPERVISED

ADA Project Manager, Assistant Building Official, Senior Plan Checker/Inspector, Senior Plan Checker, Senior Building Inspector, Plans Checker, Building Inspector, Chief Code Enforcement Officer, Code Enforcement Officer, Department Fiscal Officer, Senior Permit Technician, Permit Technician, Administrative Assistant.

DIRECTOR OF BUILDING SERVICES – 2

EXAMPLES OF DUTIES

- Plans, organizes, directs, coordinates and administers the County's building plan check process, building inspection, permit issuance and code enforcement.
- Prepares each department's annual budget and controls expenditures.
- Evaluates the performance of assigned staff; resolves complaints concerning departmental activities.
- Interviews and hires new staff members.
- Has responsibility for enforcement and interpretation of building codes, laws and regulations.
- Interprets and implements new building codes, laws and regulations
- Develops and recommends department goals, objectives and policies.
- Reviews and provides consultation on complex plan checks and inspection problems to department staff.
- Provides consultation to architects and engineers concerning construction projects, and general information to the public, contractors, and others concerning building construction requirements.
- Serves as an expert witness in non-compliance hearings.
- Coordinates the activities of the department with other County departments.
- Represents the department with various organizations, associations, and agencies.
- Oversees all elements of the code enforcement division.
- Oversees the ADA Project Manager's activities.
- Performs routine, complex, and sensitive inspections

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; walk on sloped ground and uneven surfaces; lift and move objects 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 may be performed in varying temperatures; occasional exposure to dust, chemicals, and gasses; occasional exposure to hazards such as moving machinery parts, electrical current; continuous contact with staff and the public.

DIRECTOR OF BUILDING SERVICES – 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Federal, state, and county laws, codes, and ordinances relating to building construction.
- Modern methods of building construction.
- Types of building materials and variations in their quality.
- Develop, revise and administer building ordinances and regulations.
- Plan review and building inspection operations.
- Accepted health and safety standards in building construction.
- California Building Codes: Building, Plumbing, Electrical, Mechanical, Energy, Historic and Existing Buildings.
- Americans with Disabilities Act.
- Principles and techniques of building construction and engineering mathematics.
- Principles of management, supervision and training
- Principles of public administration and governmental budgeting and fiscal controls.

Ability to:

- Plan, organize, manage, and direct the functions of the County Building inspection and enforcement.
- Representing the department before a variety of groups and organizations, including the Board of Supervisors.
- Prepare departmental budget requests and controlling expenditures.
- Interpreting and enforcing provisions of applicable codes, ordinances, and regulations.
- Interpret and apply complex accessibility laws.
- Provide consultations on code enforcement, code revision, explaining building codes, ordinances, and permit requirements to contractors and others.
- Read and interpreting plans, diagrams and specifications.
- Apply technical knowledge of building trades.
- Direct the review and checking of plans for proper design and conformance with codes and ordinances.
- Direct and supervise the building inspections performed by department building inspectors. Perform routine, complex, and sensitive inspections.
- Provide consultation to architects and engineers on design.
- Establish and maintain cooperative working relationships with those contacted in the course of work, dealing effectively with other departments and the public.
- Prepare clear and concise written and oral reports.
- Enforce regulations with firmness and tact.
- Obtain and maintain Certificate of Building Official.

DIRECTOR OF BUILDING SERVICES – 4

TRAINING AND EXPERIENCE

Qualifications needed for this position:

Five years of experience in any combination of local building inspection, or building plan checking including at least two years supervising, one of which is at the management level.

A four-year college or university degree with major coursework in engineering, architecture, public or business administration or a closely related field is desirable.

Special Requirements:

Possession of a valid/active certificate that would qualify the individual to serve as the County Building Official at time of application or must be able to obtain valid/active certification within two (2) years from date of appointment. The Board of Supervisors shall identify which certifying organizations and certificates are appropriate to satisfy this requirement. These organizations may include, but are not limited to the International Code Council (ICC) or California Building Officials (CALBO).

Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California Driver's License 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.



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Appoint Jeff Engel, Supervisor District 5 to the Solid Waste Hearing Panel, as recommended.

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

Attachments:

1. LETTER - ISWTF - Engel24

BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIRMAN, DISTRICT 1
KEVIN GOSS, DISTRICT 2
THOMAS MCGOWAN, DISTRICT 3
GREG HAGWOOD, CHAIRMAN, DISTRICT 4
JEFF ENGEL, DISTRICT 5



January 2, 2024

Jeff Engel, District 5 Supervisor
P.O. Box 90
Clio, CA 96106

Re: Appointment to the Plumas County Integrated Solid Waste Task Force

Supervisor Engel,

On January 2, 2024, the Board of Supervisors appointed you to the Plumas County Integrated Solid Waste Task Force Board of Directors.

Plumas County and the Board would like to thank you for your commitment to serving as a member of this Board.

Sincerely,

Greg Hagwood
Chair, Plumas County Board of Supervisors



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Appoint Bill Davies to the Solid Waste Hearing Panel, as recommended.

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

Attachments:

1. LETTER - ISWTF - Davies24

BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIRMAN, DISTRICT 1
KEVIN GOSS, DISTRICT 2
THOMAS MCGOWAN, DISTRICT 3
GREG HAGWOOD, CHAIRMAN, DISTRICT 4
JEFF ENGEL, DISTRICT 5



January 2, 2024

Bill Davies
P.O. Box 279
Lake Almanor, CA 96137

Re: Appointment to the Plumas County Integrated Solid Waste Task Force

Mr. Bill Davies,

On January 2, 2024, the Board of Supervisors appointed you to the Plumas County Integrated Solid Waste Task Force Board of Directors.

Plumas County and the Board would like to thank you for your commitment to serving as a member of this Board.

Sincerely,

Greg Hagwood
Chair, Plumas County Board of Supervisors



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Appoint Jerry Sipe to the Solid Waste Hearing Panel, as recommended.

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

Attachments:

1. LETTER - ISWTF - Sipe24

BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIRMAN, DISTRICT 1
KEVIN GOSS, DISTRICT 2
THOMAS MCGOWAN, DISTRICT 3
GREG HAGWOOD, CHAIRMAN, DISTRICT 4
JEFF ENGEL, DISTRICT 5



January 2, 2024

Jerry Sipe
2981 Lindsay Lane
Quincy, CA 95971

Re: Appointment to the Plumas County Integrated Solid Waste Task Force

Mr. Jerry Sipe,

On January 2, 2024, the Board of Supervisors appointed you to the Plumas County Integrated Solid Waste Task Force Board of Directors.

Plumas County and the Board would like to thank you for your commitment to serving as a member of this Board.

Sincerely,

Greg Hagwood
Chair, Plumas County Board of Supervisors



**PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Audrey Rice, Management Analyst I

MEETING DATE: January 2, 2024

SUBJECT: Appoint JoDee Read to Plumas County's seat on the Partnership HealthPlan of California Commission for a term of (4) four years, as recommended.

Recommendation:

The Interim Director of Public Health respectfully recommends that the Board of Supervisors appoint JoDee Read to Plumas County's seat on the Partnership HealthPlan of California Commission.

Background and Discussion:

As the Board is aware, on December 19, 2023, Plumas County Board of Supervisors passed and adopted an Ordinance of the Board of Supervisors of the County of Plumas regarding the Partnership HealthPlan of California Commission. Exhibit "A", Sec 5-15.03 **Membership of Commission**, Sec 5-15.04 **Term of Office**, of the Ordinance outlines as follows:

Sec.5-15.03 Membership of Commission

The Commission shall be comprised of Commissioners appointed by the Board of Supervisors of each member county. Unless and until the Commission, by formal action, establishes a different formula or system of membership, Commission representation for each member county shall be based on the number of Medi-Cal beneficiaries enrolled in the Commission's health plan in each county according to the following formula:

- (1) 0-45,000 Medi-Cal beneficiaries within the county equals one Commission seat.
- (2) 45,001-60,000 Medi-Cal beneficiaries within the county equals two Commission seats.
- (3) 60,001+ Medi-Cal beneficiaries within the county equals three Commission seats.

Persons appointed to the Commission by the Plumas County Board of Supervisors shall serve at the pleasure of the Board.

Persons shall be appointed to the Commission through a nomination to the Board of Supervisors from the Director of Public Health. The nomination will consist of a curriculum vitae and any comments by the Director and shall be presented to the Board for consideration. The matter shall be placed on the next agenda for discussion, public comment, and vote. The Board will decide by a majority vote if the commissioner is to be appointed or not.

The Plumas County Board of Supervisors shall follow its own Commissioner selection criteria set forth in this section but also acknowledges that the Commission encourages member counties to consider selecting Commissioners from the following settings: safety net providers (including providers at federally qualified health centers), behavioral health providers, regional center providers, local education authorities, dental providers, Indian Health Service facility providers, and hospital providers with special efforts to select candidates, as opportunity allows, who reflect the diversity of the community and regions (including, but not limited to race, ethnicity, language, and disability status).

Sec. 5-15.04 Term of Office

The term for the Commissioners shall be for four (4)-year periods. Nothing herein shall prohibit a person from serving more than one term. Each Commission member shall remain in office at the conclusion of that member's term until a successor member has been selected and installed into office. An office shall become vacant if a Commissioner ceases functioning in the area from which appointed, or fails to attend three (3) Commission meetings in a row.

Action:

Persons shall be appointed to the Commission through a nomination to the Board of Supervisors from the Director of Public Health. The nomination will consist of a curriculum vitae and any comments by the Director

and shall be presented to the Board for consideration. The matter shall be placed on the next agenda for discussion, public comment, and vote. The Board will decide by a majority vote if the commissioner is to be appointed or not.

Fiscal Impact:

No General Fund Impact.

Attachments:

1. 23-742 FINAL

ORDINANCE NO. 2023-

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
PLUMAS REGARDING THE PARTNERSHIP HEALTHPLAN OF CALIFORNIA
COMMISSION**

The Board of Supervisors of the County of Plumas, State of California, ORDAINS as follows:

SECTION I: Ordinance Addition

Section 5, Chapter 15 Partnership Healthplan of California Commission, Sec 5-15.01 Intent, Sec 5-15.02 Authorization to join Commission, Sec 5-15.03 Membership of Commission, Sec 5-15.04 Term of Office, Sec 5-15.05 Powers and duties of commission, Sec 5-15.06 Obligations of commission, Sec 5-15.07 Committees, Sec 5-15.08 Termination of membership.

SECTION 2: Effective Date

This ordinance shall take effect thirty (30) days from the date of its passage.

SECTION 3: Codification

This ordinance shall be codified as outlined in Exhibit “A”

SECTION 4: Publication

A summary of this ordinance shall be posted in a prominent location, pursuant to Section 25124(a) of the Government Code of the State of California, before the expiration of fifteen (15) days after the passage of the ordinance, once, with the names f the supervisors voting for and against the ordinance, at the board of supervisors’ chambers and shall remain posted thereafter for at least one week (1) week.

The foregoing ordinance was introduced at a regular meeting of the Board of Supervisors on the _____ day of _____, 2023, and **PASSED AND ADOPTED** by the Board of Supervisors of the County of Plumas, State of California, on the _____ of _____, 2023 by the following vote:

SECTION 5: Conflict

All former ordinances and resolutions, or parts thereof, conflicting or inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 6: Severability.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of the ordinance. The Plumas County Board of Supervisors hereby declares that it would have passed this ordinance and every section, subsection, sentence, clause, or phrase thereof, irrespective of

the fact that one or more section, subsection, sentence, clause, or phrase be declared unconstitutional or invalid.

AYES: Supervisors:

NOES: Supervisors:

ABSENT: Supervisors:

ABSTAIN: Supervisors:

Attest:

By: _____
Allen Hiskey, Clerk of the Board

By: _____
Greg Hagwood, Chair
Board of Supervisors

Approved as to form:


Joshua Brechtel
Deputy County Counsel

EXHIBIT “A”

Sec. 5-15.01 - Purpose

Partnership HealthPlan of California Commission (“**Commission**”) is a multi-county commission that has created a Medi-Cal managed health care plan for Medi-Cal recipients. The purpose of this chapter is to authorize the County of Plumas to join the existing Commission. This chapter allows the implementation of a county organized health system in Plumas County, as authorized by Welfare and Institutions Code § 14087.54.

The Commission has a proven record of improving health care access to its members, who are Medi-Cal recipients, and improving Medi-Cal reimbursement rates to health care providers. The commission links each member with a primary care provider and has been successful in reducing inappropriate use of emergency rooms, providing appropriate levels of inpatient care for its members, developing innovative case management programs and arranging for the provision of an enhanced level of local health care services.

The Commission negotiated a contract with the California Department of Health Care Services, as specified in Welfare and Institutions Code Section 14087.5, to arrange for the provision of health care services provided under Welfare and Institutions Code Chapter 7, Part 3, Division 9. The Commission is authorized to negotiate a contract with the California Department of Health Care Services to expand the Commission into the County of Plumas. This expansion is expected to occur on or about January 1, 2024, for the County of Plumas.

Sec. 5-15.02. - Authorization to join Commission

Pursuant to Welfare and Institutions Code § 14087.54, the Plumas County Board of Supervisors hereby authorizes the County of Plumas to join the Commission.

Sec. 5-15.03. Membership of Commission

The Commission shall be comprised of Commissioners appointed by the Board of Supervisors of each member county. Unless and until the Commission, by formal action, establishes a different formula or system of membership, Commission representation for each member county shall be based on the number of Medi-Cal beneficiaries enrolled in the Commission’s health plan in each county according to the following formula:

- (1) 0-45,000 Medi-Cal beneficiaries within the county equals one Commission seat.
- (2) 45,001-60,000 Medi-Cal beneficiaries within the county equals two Commission seats.
- (3) 60,001+ Medi-Cal beneficiaries within the county equals three Commission seats.

Persons appointed to the Commission by the Plumas County Board of Supervisors shall serve at the pleasure of the Board.

Persons shall be appointed to the Commission through a nomination to the Board of Supervisors from the Director of Public Health. The nomination will consist of a curriculum vitae

and any comments by the Director and shall be presented to the Board for consideration. The matter shall be placed on the next agenda for discussion, public comment, and vote. The Board will decide by a majority vote if the commissioner is to be appointed or not.

The Plumas County Board of Supervisors shall follow its own Commissioner selection criteria set forth in this section but also acknowledges that the Commission encourages member counties to consider selecting Commissioners from the following settings: safety net providers (including providers at federally qualified health centers), behavioral health providers, regional center providers, local education authorities, dental providers, Indian Health Service facility providers, and hospital providers with special efforts to select candidates, as opportunity allows, who reflect the diversity of the community and regions (including, but not limited to race, ethnicity, language, and disability status).

Sec. 5-15.04 Term of Office

The term for the Commissioners shall be for four (4)-year periods. Nothing herein shall prohibit a person from serving more than one term. Each Commission member shall remain in office at the conclusion of that member's term until a successor member has been selected and installed into office. An office shall become vacant if a Commissioner ceases functioning in the area from which appointed, or fails to attend three (3) Commission meetings in a row.

Sec. 5-15.05 Powers and duties of commission

Pursuant to the provisions of Welfare and Institutions Code § 14087.54 as it exists on the date of adoption of this ordinance, the Commission shall:

- A. Have the power to negotiate the exclusive contract with the California State Department of Health Care Services as specified in Welfare and Institutions Code § 14087.5, and to arrange for the provision of health care services provided under Chapter 7, Part 3, Division 9 of the Welfare and Institutions Code;
- B. Be considered an entity separate from the County of Plumas;
- C. File the statement required by Government Code § 53051;
- D. Have the power to acquire, possess, and dispose of real or personal property, including creating and/or acquiring affiliated or supporting entities, as may be necessary for the performance of its functions; to employ personnel, including health care providers in accordance with California law; to contract for services required to meet its obligations; and to sue or be sued; and
- E. Have all the rights, powers, duties, privileges, and immunities conferred by Article 2.8 of Chapter 7, Part 3, Division 9 of the Welfare and Institutions Code in addition to those previously specified in this section.

Sec. 5-15.06 Obligations of commission

Pursuant to the provisions of Welfare and Institutions Code § 14087.54(d) as it exists on the date of adoption of the ordinance codified in this chapter, any obligations of the Commission, statutory, contractual, or otherwise, shall be the obligations solely of the Commission and shall not be the obligations of the County of Plumas. The Commission shall do business as Partnership HealthPlan of California.

Sec. 5-15.07 Committees

The Commission may establish advisory committees from time to time for any purpose that will be beneficial in accomplishing the work of the Commission.

Sec. 5-15.08 Termination of membership

The Commission shall continue to represent the County of Plumas until such time as the Plumas County Board of Supervisors terminates the representation. To terminate the representation, the Plumas County Board of Supervisors or its designee shall provide ninety (90)-days' notice to other member counties and the California Department of Health Care Services, as specified in Welfare and Institutions Code § 14087.54(g).



**PLUMAS COUNTY
OFFICE OF TREASURER/TAX COLLECTOR
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Julie White, Treasurer/Tax Collector

MEETING DATE: January 2, 2024

SUBJECT: Request approval of the Board of Supervisors to pay all legal counsel fees incurred by the Treasurer-Tax Collector; appropriate the funds from the 2023-2024 budget and authorize the Auditor's office to pay the invoice and any further invoices to Lewis, Brisbois, Bisgaard & Smith, LLP; discussion and possible action.

Recommendation:

Request approval of the Board of Supervisors to pay all legal counsel fees incurred by the Treasurer-Tax Collector; appropriate the funds from the 2023-2024 budget and authorize the Auditor's office to pay the invoice and any further invoices to Lewis, Brisbois, Bisgaard & Smith, LLP. General Fund Impact.

Background and Discussion:

As Treasurer-Tax Collector I was required to retain outside legal counsel due to the actions of the Board of Supervisors and other appointed county functionaries. The County Counsel represented the Board, Human Resources and CAO in a closed session discussion of my elected position as Treasurer-Tax Collector. This closed session item was not on the public or closed session agenda, clearly a Brown Act violation and elected officials cannot be discussed in closed session.

This meeting resulted in my receiving a letter on September 6, 2023, from the Human Resources Director (HR). The letter is written as "the Board of Supervisors would like to know..." indicating that the HR director was writing on behalf of the entire Board when there was no agenda item approving this letter.

Evidence further shows that the CAO acted in her official capacity to lobby the Feather River Tourism District to falsely threaten litigation against the county. Liebert Cassidy Whitmore attorney Mr. Hughes later used the tourist district's "threat of litigation" as his reasoning for the closed session meeting on August 15, 2023. Yet the letter from the Feather River Tourism District was received by the county only on September 28, 2023. There was no threat of litigation as of August 15, and no threat of litigation that was not promoted by the CAO.

It is clear that County Counsel could not represent me as Treasurer-Tax Collector and represent the Board, HR and CAO, since Counsel Counsel had already legitimized the Tourism District's threat as legitimate (as opposed to a false threat instigated by the CAO). By letters dated November 13 and 28, 2023, Christopher J. Bakes of the law firm Lewis Brisbois Bisgaard & Smith has thoroughly documented these and other events in letters to the Interim County Counsel, including two recent letters dated November 13 and 29, 2023, documenting the basis for payment of his fees. Simultaneously, I formally requested that my attorneys fees be paid several times to County Counsel. Interim County Counsel has not responded to my formal request. I request that the Board of Supervisors approve my current and any future attorney fees be paid by the County that in any way are affected by or linked to activities by the CAO to provoke false claims against the County, up to a maximum of \$50,000.

As explained in Mr. Bakes's November 13 and 28 letters to the Interim County Counsel, the Office of the County Counsel could not ethically have represented the Treasurer/Tax Collector's office in response to the "threatened lawsuit" on the part of the Tourism District. This is because Interim County Counsel had already

overseen adoption by the Board of the “litigation threat” as legitimate, when in fact it was not legitimate. It was orchestrated entirely by the CAO. This has been established by evidence in the form of an email released by the Tourist District in response to a California Public Records Act request, and has been made available to Interim County Counsel in Mr. Bakes’s letter dated November 13, 2023. (Mr. Bakes’s letters and I do not believe that County Counsel or the Board were aware they had been misled.)

Properly redacted bills from my attorney will be presented promptly upon approval of this proposal. It should be emphasized that without the involvement of my attorney, the CAO’s role in instigating a false threat of litigation would never have been discovered.

Action:

Approval of the Board of Supervisors to pay all legal counsel fees incurred by the Treasurer-Tax Collector; appropriate the funds from the 2023-2024 budget and authorize the Auditor’s office to pay the invoice and any further invoices to Lewis, Brisbois, Bisgaard & Smith, LLP.

Fiscal Impact:

General Fund Impact

Attachments:

None



PLUMAS COUNTY
OFFICE OF TREASURER/TAX COLLECTOR
MEMORANDUM

TO: Honorable Chair and Board of Supervisors

FROM: Julie White, Treasurer/Tax Collector

MEETING DATE: January 2, 2024

SUBJECT: Adopt **RESOLUTION Delegating Authority to the Treasurer to invest County funds and funds of other depositors for calendar year 2024; (No General Fund Impact)** approved as to form by County Counsel; discussion and possible action. Roll call vote

Recommendation:

1.) Adopt Resolution Delegating Authority to the Treasurer to Invest County funds and funds of other depositors for calendar year 2024; approved as to form by County Counsel. **Roll call vote**

Background and Discussion:

1.) In accordance with Government Code Sections 53607 and 27000.1, the Board of Supervisors annually delegates the authority to the Treasurer to invest the excess funds available in the treasury. Excess funds are those funds not being expended on any given day. Each day investment decisions are made that enable all available funds to be invested in LAIF, CAMP, PBAA or long term with PFM Asset Management.

In addition to investing those funds which are under the direction of the Board of Supervisors, the Treasurer is the existing Treasurer for all those local agencies with funds on deposit in the treasury and invests those funds on behalf of the said agencies. Board authority is required to accept funds from outside county agencies for the purpose of investing by the County Treasurer.

The investment authority was not previously authorized to the Treasurer for the 2023 calendar year, and I apologize for this oversight. However, Counsel had the resolution and needed further research done to approve it although it has been the same resolution used for several years. Throughout the year, I have invested with the assistance of PFM Asset Management, Inc., investment advisors, with the same objectives of safety, liquidity and return as in the past.

2.) Annually, the Board of Supervisors must review and approve the policies and guidelines established by the County Treasurer for the administration of the investment program. The Plumas County Investment Policies and Guidelines have been reviewed by PFM Asset Management, LLC. and the Treasurer. It is the goal of the Treasurer to have the investment policy reviewed and certified by the California Municipal Treasurers Association. This is not required by law but provides another layer of transparency, due diligence, trust and confidence to the Board and public as well as outside auditors.

I am respectfully requesting approval of the resolution authorizing investment of County funds and funds of other depositor's for calendar year 2024 and approval of the Investment Policy and Guidelines.

Action:

Adopt Resolution Delegating Authority to the Treasurer to Invest County funds and funds of other depositors for calendar year 2024; (No General Fund Impact) approved as to form by County Counsel. **Roll call vote**

Fiscal Impact:

No General Fund Impact

Attachments:

1. Resolution renewing delegation to Treasurer invest funds

Resolution No. 24-

A RESOLUTION RENEWING DELEGATION OF AUTHORITY TO TREASURER TO INVEST COUNTY FUNDS AND FUNDS OF OTHER DEPOSITORS FOR CALENDAR YEAR 2024

WHEREAS, pursuant to Sections 53607 and 27000.1 of the Government Code, the Board of Supervisors has reviewed the delegation of authority to the Plumas County Treasurer-Tax Collector to invest or reinvest the funds of the county and funds of other depositors in the county treasury; and,

WHEREAS, pursuant to Section 53684 of the Government Code, after determination of any excess funds of a local agency by an official responsible for such funds, which excess funds are not required for immediate use, such funds may therefore be deposited into the county treasury for the purpose of investments by the County Treasurer, pursuant to the provisions provided in Sections 53601 and 53635 of the Government Code.

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

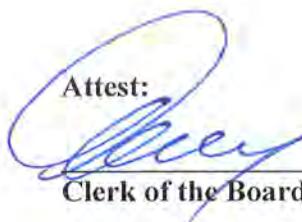
1. The Board of Supervisors hereby approves and authorizes the Plumas County Treasurer-Tax Collector to invest or reinvest the funds of the county and other depositors in the county treasury for calendar year 2024, and
2. Any excess funds of a county agency that have been determined not to be required for immediate use may be deposited into the county treasury for the purpose of investment by the county treasurer.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of the Board held on the 2nd day of January 2024, by the following vote:

AYES: Supervisors

NOES: Supervisors

ABSENT: Supervisors

Attest:

Clerk of the Board

Chairperson, Board of Supervisors

Approved as to form

Joshua Breschel
Deputy County Counsel



**PLUMAS COUNTY
OFFICE OF TREASURER/TAX COLLECTOR
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Approve the Plumas County Treasurer's Investment Policy and Guidelines; discussion and possible action

Recommendation:

Background and Discussion:

Action:

Fiscal Impact:

Attachments:

1. Treasurer's Investment Policy & Procedures

THE PLUMAS COUNTY TREASURER'S OFFICE

INVESTMENT POLICY AND GUIDELINES

Approved by Board of Supervisors December 6, 2016

I. POLICY

Plumas County (County) shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment.

II. SCOPE

This policy applies to the investment of short-term operating funds. Longer-term funds, including investments of employees' investment retirement funds and proceeds from certain bond issues, are covered by a separate policy.

III. PRUDENCE

The County Treasurer is a trustee and therefore a fiduciary subject to the "prudent investor" standard. The "prudent investor" standard states that, "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

IV. OBJECTIVES

The Treasurer's primary goals for the investment of idle funds (the portfolio) are, in order of priority as per California Government Code §27000.5 and 53600.5:

1. Safety – Safety of principal is the foremost objective of Plumas County.
2. Liquidity – The County's portfolio will remain sufficiently liquid to enable the County to meet its cash flow requirements. An adequate percentage of the portfolio should be maintained in liquid short-term securities which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investment in securities with active secondary markets is highly recommended.
3. Return – The investment portfolio shall be designed with the objective of attaining the highest rate of return, taking into consideration income preservation, current market conditions, the present phase of the market cycle, both present and future cash flow needs, and the other primary goals of Safety and Liquidity.

V. DELEGATION OF AUTHORITY

The management responsibility for the County's investment program is hereby delegated to the County Treasurer in accordance with California Government Code Section 27000.1. The Treasurer may delegate investment decision making and execution authority to an investment advisor. The advisor will follow the Investment Policy and such other written instructions as are provided.

VI. INVESTMENT PROCEDURES

The County Treasurer will establish investment procedures for the operation of the County's investment program.

Whenever practical, cash will be consolidated into one bank account and invested on a pooled concept basis. Interest earnings shall be allocated according to fund cash and investment balances on a quarterly basis

Calculations for the Treasurer's administrative fee for costs of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds, as authorized in Section 27013 of the Government Code, are based upon actual costs and are subtracted from interest earnings on a quarterly basis prior to distribution of interest earnings to all funds.

VII. ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process will refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions.

Plumas County Board of Supervisors adopted Resolution No. 92-5423 on December 15, 1992 which established a Conflict of Interest code for Plumas County. The Code states that Subsection 18730(b) of Title 2 of the California Administrative Code are the limits set forth by Plumas County.

The limits set forth in the California Administrative Code are the limits set forth by Plumas County.

In addition, the Board of Supervisors have adopted Rule 22 of the Personnel Rules, entitled "Code of Conduct" which further establishes limitations on the receipt of honoraria, gifts, and gratuities.

VIII TERMS FOR FUNDS INVESTED WITH THE COUNTY INVESTMENT POOL

Any local agency and other entity not required to deposit funds in the County Treasury may do so for investment purposes according to the terms set forth in section 53684 of the Government Code. In addition, the local agency or other entity must enter into a

contract with the County Treasurer stating the minimum amount to be deposited, the term of the deposit and anticipated cash-flow projection for deposits and withdrawals, agreement to share in the administrative costs as allowed under Section 27013 of the Government Code, and any other deposit terms required of the treasurer.

Before approving any request to withdraw funds, the County Treasurer shall evaluate the request as per Government Code Section 27136 and 27133 (h). The evaluation will be based upon the following criteria:

- (a) legality
- (b) size of request and effect on liquidity of the pool
- (c) effect on earnings rate of the balance of funds in the pool
- (d) assessment of the stability and predictability of the investments in the treasury.

In addition, requests for withdrawal of funds will be at the lower of adjusted cost or market value of the pool at the time of withdrawal—or—to the last available report reflecting market values as of month end.

VIII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The County Treasurer will maintain a list of approved financial institutions authorized to provide investment services to the County in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). A determination should be made to insure that all approved broker/dealer firms, and individuals covering the public agency, are reputable and trustworthy. In addition, the broker/dealer firms should have the ability to meet all of their financial obligations in dealing with the County. The firms, and individuals covering the agency, should be knowledgeable and experienced in County investing and the investment products involved. No public deposit shall be made except in a qualified public depository as established by the established state laws. All financial institutions and broker/dealers who desire to conduct investment transactions with the County must supply the Treasurer with the following: audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, completed broker/dealer questionnaire, certification of having read the County's investment policy and depository contracts. An annual review of the financial condition and registrations of qualified bidders will be conducted by the Treasurer. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the County invests.

If the County has an investment advisor, the investment advisor may use its own list of authorized broker/dealers to conduct transactions on behalf of the County. The advisor will perform all due diligence for the broker/dealers on its approved list.

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 G37 of the Municipal Securities

Rulemaking Board, to the Plumas County Treasurer, any member of the Plumas County Board of Supervisors, or any candidate for those offices, shall be prohibited.

Purchase and sale of securities will be made on the basis of competitive bids and offers with a minimum of three quotes being obtained.

IX. AUTHORIZED AND SUITABLE INVESTMENTS

Where this section specifies a percentage limitation for a particular security type, that percentage is applicable only on the date of purchase. Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of purchase, the County Treasurer's investment advisor shall evaluate the quality of that security and provide the Treasurer with a recommended plan of action.

The County will limit investments in any one non-government issuer, except investment pools, to no more than 5% regardless of security type.

- 1. U.S. Treasury** notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
- 2. Federal agency or United States government-sponsored enterprise obligations**, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. This will include any mortgage pass through security issued and guaranteed by a Federal Agency with a maximum final maturity of five years. Purchase of Federal Agency issued mortgage-backed securities authorized by this subdivision may not exceed 50% of the County's investment portfolio; all other investments in Federal Agency securities are unrestricted.
- 3. Obligations of the State of California or any local agency within the state**, including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state or any local agency, or by a department, board, agency or authority of the state or any local agency.
- 4. Registered treasury notes or bonds of any of the other 49 states in addition to California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state, or by a department, board, agency, or authority of any of these states.
- 5. Bankers' Acceptances** otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases of bankers' acceptances shall not exceed 180 days' maturity or 40% of the County's portfolio that may be invested pursuant to this section.

6. Repurchase Agreements. The County may invest in overnight and term repurchase agreements with Primary Dealers of the Federal Reserve Bank of New York rated "A" or better by an NRSRO with which the County has entered into a Master Repurchase Agreement. This agreement will be modeled after the Public Securities Associations Master Repurchase Agreement. The maximum maturity will be restricted to 90 days. Purchases of repurchase agreements shall not exceed 20 percent of the portfolio.

All collateral used to secure this type of transaction is to be delivered to a third party prior to release of funds. The third party will have an account in the name of Plumas County. The market value of securities used as collateral for repurchase agreements shall be monitored on a daily basis and will not be permitted to fall below a minimum of 102 percent of the value of the repurchase agreement. Collateral shall not have maturities in excess of 5 years. The right of substitution will be granted, provided that permissible collateral is maintained.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of and guaranteed by the U.S. Government and Agency securities as permitted under this policy. The County will maintain a first perfected security interest in the securities subject to the repurchase agreement and shall have a contractual right to liquidation of purchased securities upon the bankruptcy, insolvency, or other default of the counter party.

7. Commercial Paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper must meet all of the following conditions in either paragraph a or paragraph b:

- a. The entity meets the following criteria: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated "A" or higher by a NRSRO.
- b. The entity meets the following criteria: (i) is organized within the United States as a special purpose corporation, trust, or limited liability company, (ii) has program-wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond, and (iii) has commercial paper that is rated "A-1" or higher, or the equivalent, by a NRSRO.

Eligible commercial paper will have a maximum maturity of 270 days or less. No more than 40% of the County's portfolio may be invested in commercial paper.

8. Non-negotiable Certificates of Deposit (time CDs) in a state or national bank, savings association or federal association, or federal or state credit union with a branch in the State of California. In accordance with California Government Code

Section 53635.2, to be eligible to receive County deposits, a financial institution will have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities. Time CDs are required to be collateralized as specified under Government Code Section 53630 et seq. The County, at its discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The County will have a signed agreement with any depository accepting County funds per Government Code Section 53649. No deposits will be made at any time in time CDs issued by a state or federal credit union if a member of the Plumas County Board of Supervisors or County Treasurer serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit will not exceed that total shareholder's equity of any depository bank, nor will the deposit exceed the total net worth of any institution. No more than 20% of the County's portfolio may be invested in non-negotiable CDs.

9. **Negotiable Certificates of Deposit** issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally- or state-licensed branch of a foreign bank. No more than 30% of the County's portfolio may be invested in negotiable CDs.
10. **Medium-Term Notes**, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. Notes eligible for investment under this subdivision shall be rated "A" or its equivalent or better by a NRSRO. No more than 30% of the County's portfolio may be invested in medium-term notes.
11. **Shares of beneficial interest issued by diversified management companies** that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, et seq.). To be eligible for investment pursuant to this subdivision these companies will either: (i) attain the highest ranking letter or numerical rating provided by at least two NRSROs or (ii) have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds and with assets under management in excess of \$500,000,000. No more than 20% of the County's investment portfolio may be invested in money market funds.
12. **State of California's Local Agency Investment Fund (LAIF)** an investment pool run by the State Treasurer. The County can invest up to the maximum amount permitted by the State Treasurer.

13. Shares of beneficial interest issued by a joint powers authority (Local Government Investment Pools) organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of California Government Code Section 53601, inclusive. Each share will represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- a. The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- b. The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.
- c. The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

14. Asset-Backed Securities (ABS) A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond of a maximum of five years' maturity. Securities eligible for investment under this subdivision shall be issued by an issuer having an "A" or higher rating for the issuer's debt as provided by an NRSRO and rated in a rating category of "AA" or its equivalent or better by an NRSRO. No more than 20% of the County's investment portfolio may be invested pursuant to this section.

15. Supranationals. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated "AA" or better by an NRSRO and shall not exceed 30% County's moneys that may be invested pursuant to this section.

X. INVESTMENT POOLS/MONEY MARKET FUNDS

A thorough investigation of investment pools and money market funds is required prior to investing, and on a continual basis.

XI. MAXIMUM MATURITY

Maturities will be based on an analysis of the receipt of revenues and maturity of investments. Maturities will be scheduled to permit the County to meet all disbursement requirements.

The County may not invest in a security whose maturity exceeds five years from the date of purchase unless the Plumas County Board of Supervisors has provided approval for a specific purpose at least 90 days before the investment is made.

XII. PROHIBITED INVESTMENTS

Investments not described herein, including, but not limited to, reverse repurchase agreements, stocks, inverse floaters, range notes, commercial mortgage-backed, interest-only strips, or any security that could result in zero interest accrual if held to maturity are prohibited for investment by the County.

XIII. INTERNAL CONTROL

The County Treasurer will establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

XIV. TREASURY OVERSIGHT COMMITTEE - DISCONTINUED

From 1995 to January 1, 2005, the California Government Code required counties and cities to establish a Treasury Oversight Committee. The purpose of the 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. In 2005, California Government Code section 27131 made the Committees optional. Plumas County discontinued the operation of its Committee as of February 6, 2007. The Plumas County Treasurer continues to provide reporting to the Plumas County Board of Supervisors, the auditor, school districts, and the community college district. The County's portfolio is also independently audited by an external auditor for compliance with the California Government Code and this Investment Policy.

XV. CUSTODY OF SECURITIES

All securities owned by the County except time deposits and securities used as collateral for repurchase agreements, will be kept in safekeeping by a third-party bank's trust department, acting as an agent for the County under the terms of a custody agreement executed by the bank and the County.

All securities will be received and delivered using standard delivery versus payment procedures.

XVI. REPORTING

The County Treasurer will provide a monthly investment report to the Plumas County Board of Supervisors, the auditor, school districts, and the community college district showing all transactions, type of investment, issuer, purchase date, maturity date, purchase price, yield to maturity, and current market value for all securities.

XVII. POLICY REVIEW

This Investment Policy will be reviewed at least annually to ensure its consistency with:

1. The California Government Code sections that regulate the investment and reporting of public funds.
2. The overall objectives of preservation of principal, sufficient liquidity, and a market return.

Any changes to the Policy must be reviewed and approved by the Board at a public meeting

Glossary

Asset-Backed Security (ABS) is a financial security backed by a loan, lease or receivables against assets other than real estate and mortgage-backed securities.

Bankers' Acceptances are short-term credit arrangements to enable businesses to obtain funds to finance commercial transactions. They are time drafts drawn on a bank by an exporter or importer to obtain funds to pay for specific merchandise. By its acceptance, the bank becomes primarily liable for the payment of the draft at maturity. An acceptance is a high-grade negotiable instrument.

Broker-Dealer is a person or a firm who can act as a broker or a dealer depending on the transaction. A broker brings buyers and sellers together for a commission. They do not take a position. A dealer acts as a principal in all transactions, buying and selling for his own account.

Certificates Of Deposit

1. **Negotiable Certificates of Deposit** are large-denomination CDs. They are issued at face value and typically pay interest at maturity, if maturing in less than 12 months. CDs that mature beyond this range pay interest semi-annually. Negotiable CDs are issued by U.S. banks (domestic CDs), U.S. branches of foreign banks (Yankee CDs), and thrifts. There is an active secondary market for negotiable domestic and Yankee CDs. However, the negotiable thrift CD secondary market is limited. Yields on CDs exceed those on U.S. treasuries and agencies of similar maturities. This higher yield compensates the investor for accepting the risk of reduced liquidity and the risk that the issuing bank might fail. State law does not require the collateralization of negotiable CDs.
2. **Non-negotiable Certificates of Deposit** are time deposits with financial institutions that earn interest at a specified rate for a specified term. Liquidation of the CD prior to maturity incurs a penalty. There is no secondary market for these instruments, therefore, they are not liquid. They are classified as public deposits, and financial institutions are required to collateralize them. Collateral may be waived for the portion of the deposits that are covered by FDIC insurance.

Collateral refers to securities, evidence of deposits, or other property that a borrower pledges to secure repayment of a loan. It also refers to securities pledged by a bank to secure deposits. In California, repurchase agreements, reverse repurchase agreements, and public deposits must be collateralized.

Collateralized Mortgage Obligation (CMO) is a type of mortgage-backed security in which principal repayments are organized according to their maturities and into different classes based on risk. A collateralized mortgage obligation is a special purpose entity that receives the mortgage repayments and owns the mortgages it receives cash flows

from (called a pool). The mortgages serve as collateral, and are organized into classes based on their risk profile. Income received from the mortgages is passed to investors based on a predetermined set of rules, and investors receive money based on the specific slice of mortgages invested in (called a tranche).

Commercial Paper is a short term, unsecured, promissory note issued by a corporation to raise working capital.

Federal Agency Obligations are issued by U.S. Government Agencies or Government Sponsored Enterprises (GSE). Although they were created or sponsored by the U.S. Government, most Agencies and GSEs are not guaranteed by the United States Government. Examples of these securities are notes, bonds, bills and discount notes issued by Fannie Mae (FNMA), Freddie Mac (FHLMC), the Federal Home Loan Bank system (FHLB), and Federal Farm Credit Bank (FFCB). The Agency market is a very large and liquid market, with billions traded every day.

Issuer means any corporation, governmental unit, or financial institution that borrows money through the sale of securities.

Liquidity refers to the ease and speed with which an asset can be converted into cash without loss of value. In the money market, a security is said to be liquid if the difference between the bid and asked prices is narrow and reasonably sized trades can be done at those quotes.

Local Agency Investment Fund (LAIF) is a special fund in the State Treasury that local agencies may use to deposit funds for investment. There is no minimum investment period and the minimum transaction is \$5,000, in multiples of \$1,000 above that, with a maximum of \$50 million for any California public agency. It offers high liquidity because deposits can be converted to cash in twenty-four hours and no interest is lost. All interest is distributed to those agencies participating on a proportionate share determined by the amounts deposited and the length of time they are deposited. Interest is paid quarterly via direct deposit to the agency's LAIF account. The State keeps an amount for reasonable costs of making the investments, not to exceed one-quarter of one per cent of the earnings.

Market Value is the price at which a security is trading and could presumably be purchased or sold.

Maturity is the date upon which the principal or stated value of an investment becomes due and payable.

Medium-Term Notes are debt obligations issued by corporations and banks, usually in the form of unsecured promissory notes. These are negotiable instruments that can be bought and sold in a large and active secondary market. For the purposes of California Government Code, the term "Medium Term" refers to a maximum remaining maturity of five years or less. They can be issued with fixed or floating-rate coupons, and with or

without early call features, although the vast majority are fixed-rate and non-callable. Corporate notes have greater risk than Treasuries or Agencies because they rely on the ability of the issuer to make payment of principal and interest.

Money Market Fund is a type of investment comprising a variety of short-term securities with high quality and high liquidity. The fund provides interest to shareholders and must strive to maintain a stable net asset value (NAV) of \$1 per share.

Mortgage Backed Security (MBS). A type of asset-backed security that is secured by a mortgage or collection of mortgages. These securities must also be grouped in one of the top two ratings as determined by an accredited credit rating agency, and usually pay periodic payments that are similar to coupon payments. Furthermore, the mortgage must have originated from a regulated and authorized financial institution.

Principal describes the original cost of a security. It represents the amount of capital or money that the investor pays for the investment.

Repurchase Agreements are short-term investment transactions. Banks buy temporarily idle funds from a customer by selling him U.S. Government or other securities with a contractual agreement to repurchase the same securities on a future date at an agreed upon interest rate. Repurchase Agreements are typically for one to ten days in maturity. The customer receives interest from the bank. The interest rate reflects both the prevailing demand for Federal Funds and the maturity of the Repo. Repurchase Agreements must be collateralized.

Supranational is an international organization, or union, whereby member states transcend national boundaries or interests to share in the decision-making and vote on issues pertaining to the wider grouping.

U.S. Treasury Issues are direct obligations of the United States Government. They are highly liquid and are considered the safest investment security. U.S. Treasury issues include:

1. **Treasury Bills** which are non-interest-bearing discount securities issued by the U.S. Treasury to finance the national debt. Bills are currently issued in one, three, six, and twelve month maturities.
2. **Treasury Notes** that have original maturities of one to ten years.
3. **Treasury Bonds** that have original maturities of greater than 10 years.

Yield to Maturity is the rate of income return on an investment, minus any premium above par or plus any discount with the adjustment spread over the period from the date of the purchase to the date of maturity of the bond.



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM: Debra Lucero, County Administrative Officer

MEETING DATE: January 2, 2024

SUBJECT: County Administrator's response to Treasurer/Tax Collector items 6.D.(1-3)

Recommendation:

To review the Letter and Timeline from the CAO and Exhibits 1-44 as they relate to the lengths the County has gone to engage Ms. White in her duties as Treasurer-Tax Collector. The response is thorough because more than a dozen letters have been exchanged between Ms. White's attorney and our Plumas County attorneys.

The defamatory remarks made toward the CAO and the HR Director are plentiful in these letters. Language aimed at both of these women throughout the correspondence of more than a dozen letters has included such words as: "Corrupted ... rogue conduct ... deceptions and manipulations ... misleading ... instigated the threat of litigation ... manipulations of public records and false statements to the Board ... improper suppression of information ... manipulate public records and suppress disclosures ... illegitimate acts that have impeded matters and led to all of this ... Her (CAO's) misconduct is not supported by law " and finally ... in relation specifically to the alleged Brown Act violations (thoroughly disputed by County Counsel) and the CAO: "... instigated, abetted and/or facilitated them." There are also defamatory remarks about the CAO's tenure at Plumas County and before she took the appointed position as well as numerous references to the Grand Jury report.

To postpone any decision until County Counsel and/or outside Counsel can legally advise the Board as to the best direction in light of all of these facts seems prudent. Whether the County pays Ms. White legal fees will obviously be between attorneys once Ms. White's attorney provides requested items.

Also attached is the County's Fiscal Policy which is quite clear as to the Treasurer-Tax Collector's duties and the Delegation of Authority - note the last several pages located in "10. Investment Policies." The truth is we have no idea of how the investments are doing because there is no regular reporting or communication to the Board or to Investment Pool members.

As an example, the accounting firm, CLA, was chasing down a \$4.3 million variance to help close our books for FY 2022-23 (FY 2021-22 is still open but nearly closed at this point). In doing the reconciliation work, it was discovered that a \$5 million CD had been purchased in early June 2023 but there was no documentation and no one knew this outside of the Treasurer-Tax Collector. The unfortunate part of this is we are spending hundreds of thousands of dollars to reconcile five years of cash/investments/interest/etc. that has not been done. The Treasurer-Tax Collector balances daily to her books but does not reconcile to the County's financial system. This is causing havoc. It would have been helpful to know about the \$5 million CD. Eventually, Ms. White contacted the bank for the statements - six months later. None of this is digitized or monitored electronically (or if it is; none of us know). This is part of the issue CLA sees in terms of internal controls. There needs to be a better system for reporting and keeping the Auditor-Controller in the loop. There needs to be better communication between the Treasurer-Tax Collector's office and the Auditor-Controller's office. There is a strange trifecta of finance in counties and it involves the Treasurer-Tax Collector, the Auditor-Controller and the CAO or budget officer who is responsible (overall) for the county's financial health.

RECOMMENDATION: To postpone any decision until County Counsel and/or outside Counsel can legally

advise the Board as to the best direction in light of all of these facts. The legal counsel decision will obviously be between the two counsels once Ms. White's attorney provides the requested items.

As for the investment policy delegation, Ms. White has been doing the investments through PFM but hasn't been doing the compliance portion of the job. The goal would be to get the compliance reporting caught up so the County is in good standing; to implement the four recommendations from CLA for best practices as it relates to functions necessary for our County's financial system; to re-institute the Treasury Oversight Committee for better oversight, transparency and accountability; and to research investment firms that may assist the Board in its function if it chooses to be the delegating authority.

Background and Discussion:

Please see attached letter and timeline as well as item A - [Plumas County Investment Policy](#) which can be accessed online.

Action:

To postpone any decision until County Counsel and/or outside Counsel can legally advise the Board as to the best direction in light of all of these facts. The legal counsel decision will obviously be between the two counsels once Ms. White's attorney provides the requested items.

Fiscal Impact:

As for the Delegation of Authority - no immediate fiscal impact unless Ms. White is aware of something. The county has been operating without a Fiscal Policy for at least two years. If the Board approves Ms. White's request for attorney's fees, it will be at least a \$50,000 hit on the General Fund.

Attachments:

1. Guide to Exhibits
2. County of Plumas CA Treasury Oversight Examination

RESPONSE TO JULIE WHITE'S AGENDA ITEM JANUARY 2, 2024

Take the following four items together (Ms. White to Present on Items 6.B.1 and 6.B.2 and 6.B.3)

Debra to Present on 6.C.1

UNDER THE BOARD OF SUPERVISORS:

6.A.1

Request approval of the Board of Supervisors to pay all legal counsel fees incurred by the Treasurer-Tax Collector; appropriate the funds from the 2023-2024 budget and authorize the Auditor's office to pay the invoice and any further invoices to Lewis, Brisbois, Bisgaard & Smith, LLP; discussion and possible action.

6.B.2

Adopt **RESOLUTION** Delegating Authority to the Treasurer to invest County funds and funds of other depositors for calendar year 2024; (No General Fund Impact) approved as to form by County Counsel; discussion and possible action. **Roll call vote**

6.B.3

Approve the Plumas County Treasurer's Investment Policy and Guidelines; discussion and possible action

6.C.1

CAO's Response to Treasurer-Tax Collector's 6.A.1,2,3

This is a case of a Treasurer-Tax Collector who has not been doing parts of her job for a couple of years (more in some instances) causing a cascade of bad consequences to the County's financial situation. In some instances, such as with investment reporting, her lack of doing this legally required monthly and quarterly process has been an ongoing audit finding since 2015 and possibly before:

Exhibits 1-5

2021 Treasury Oversight Examination

2019 Treasury Oversight Examination

2018 Treasury Oversight Examination

2017 Treasury Oversight Examination

2016 Treasury Oversight Examination

We could not locate the 2020 report although it may exist.

The findings are similar each year as it's noted the monthly compliance reporting is not being done in a timely manner. Ms. White's response is similar in the earlier years, stating "The Treasurer's office will make an earnest effort for timely reports." But then in 2021, she states, "The accounting of investments is time consuming. We are currently researching software and having discussions on how to make a more efficient process

while keeping accurate accounting." Ms. White received a recommendation from Clifton, Larson & Allen (CLA) – hired accountants to the County - to enlist software assistance in the form of Sympro. This recommendation was initially discussed in August 2023 but nothing has yet happened.

Not apportioning interest to the hundreds of funds within the county has consequences. It is particularly upsetting to those in the County's Investment Pool with large sums of money entrusted to the County Treasurer for investment. Lack of apportionment payments led to a demand letter addressed to Ms. White from Feather River College where it was stated, in part:

Exhibit 6

See attached Feather River College Demand Letter dated Oct. 6, 2023 cc'd to the Board of Supervisors and CAO. The letter came from Feather River College and was addressed to Julie White, Plumas County Treasurer-Tax Collector.

"Your failure to apportion interest revenue in a timely fashion on funds you hold on behalf of others is irresponsible and unacceptable in your position as the Treasurer of Plumas County."

An audit finding for the Feather River College's most recently completed audit, stated, "... the County Treasurer was not providing the District with quarterly revenues in a timely manner and did not provide them with information to support the annual interest apportionment.

The effect had ... "The potential for material misstatement of revenues and receivables based on unknown figures related to the ongoing delinquency of interest apportionment. In addition, the County's failure to apportion interest quarterly, as required by the Plumas County Investment Policy and Guidelines has resulted in the County retaining the compound interest that the District would have earned if interest had been apportioned as required."

Material weaknesses can affect bond and interest ratings but fortunately for Feather River College, they have a strong cash position and no debt so the findings will not harm the college district.

Exhibit 7

See attached Feather River College Audit findings of "Internal Controls over Financial Reporting (Revenues) and Internal Controls over Financial Reporting (Expenses), dated June 30, 2023 and reviewed by the Feather River College Board of Trustees in December 2023.

Exhibit 8

December 21, 2023 – Letter and support documents that Feather River College District's EDD payment for State Income Taxes was not made, and penalties of \$3,192.22 and interest of \$197.29 had applied. The County Treasurer is responsible for issuing payment.

The action or inaction by the Treasurer-Tax Collector have resulted in threats of litigation and letters of demand and has caused one of the county investment pool members to leave the pool, taking with the entity \$2.3 million.

Exhibit 9

March 21, 2023 – Agenda item memo from Ms. White authorizing Quincy Fire Protection District to withdraw funds from the County Treasury and determine a mutually acceptable date of withdraw.

These actions have cost the county credibility over the years and thousands of dollars in fees and fines of taxpayer dollars. We're attempting to track down the total cost of fees and penalties at this time over the years. We're trying to change the way the County has been operating but change isn't easy and it comes at a price. The facts are really quite simple, however, as it relates to the Treasurer-Tax Collector and her most request for the County to pay her independently hired attorney.

AGENDA ITEM 6.A.1

As Treasurer-Tax Collector I was required to retain outside legal counsel due to the actions of the Board of Supervisors and other appointed county functionaries. The County Counsel represented the Board, Human Resources and CAO in a closed session discussion of my elected position as Treasurer-Tax Collector. This closed session item was not on the public or closed session agenda, clearly a Brown Act violation and elected officials cannot be discussed in closed session.

Sept. 29, 2023 - County Counsel informed Ms. White's independently retained counsel via a letter that there was no Brown Act violation as the matter was addressed under Government Code section 54956.9 (d) (2) and (e)(1), and as such was properly agendized. **No letter attached due to privileged communication.**

Oct. 20 2023 - County Counsel informed Ms. White's independently retained counsel via letter there was no conflict, as the Board and the Treasurer/Tax Collector are both trying to protect and defend from outside exposure to litigation (as evidenced in the letter above). Further, it was stated that the Treasurer Tax Collector is not entitled to attorney's fees under Government Code section 31000.6 until January 1, 2024, and that the representation would be limited to the specific issue in conflict. County Counsel asked for clarification regarding the legal support requiring the Treasurer/Tax Collector

to obtain outside counsel, and what the alleged conflict was, and no additional information was forthcoming. **No letter attached due to privileged communication**

BACKGROUND - The CAO's full-time tenure began Nov. 1, 2022. She worked part-time as early as September 2023, when she began to look at the budget process and to question a \$500,000 plus fee mistake in the Treasurer-Tax Collector's office that was going into the FY 2022-23 budget. In fact, at the budget adoption, when the mistake was questioned by the new CAO, the Treasurer-Tax Collector stood up to say she was aware of the issue and would take care of it. Unfortunately, this did not occur until nearly a year later requiring journaling to accrue back the funds to the proper fiscal years and skewing TOT numbers. Some of the monies were not able to be accrued back into the proper fiscal year because that year was officially closed.

Exhibit 10

SEPT. 27, 2022 BOS MEETING – 46:44 Time Stamp - Treasurer's Explanation of TOT issue and miscalculation.

<https://plumascoca.portal.civicclerk.com/event/165/media>

Exhibit 11

AUG. 9, 2023 – Email to Julie regarding the \$500,000 plus miscalculation (identified a year earlier) that she said she was going to fix. The actual fix took one day once the ticket was put in with Megabyte but it caused an unnecessary workload and skewed TOT figures and it wasn't done until a year after the request.

Exhibit 12

SEPT. 2022 - Treasurer-Tax Collector's Budget page and TOT 3% Collection Fee mistake (not corrected for nearly a year. It crossed three fiscal years and caused TOT figures to be skewed.

As the CAO began to question internal controls, audit issues and budgeting concerns, she turned to the Interim Auditor Controller who had only been in the office several months herself but a picture began to emerge of the County's financial status. She also turned to Trindel, the County's insurer to explain what was happening at Plumas and gain some outside advice from experienced professionals. The Executive Director suggested she reach out to CLA, a renowned accounting firm to help untangle the financial issues. CLA started in May 2023 and has been assisting ever since.

Exhibit 13

OCT., 6, 2022 – CAO's email outlining various serious financial deficiencies after meeting with the Auditor-Controller.

NOV 1, 2022 – New CAO starts full-time. **No attachment.**

Exhibit 14

JAN. 9, 2023 – **Email** to County Counsel regarding the early closure of the Treasurer-Tax Collectors office.

Exhibit 15

JAN. 27, 2023 – **Memo** goes to Ms. White regarding office hours.

Exhibit 16

FEB. 1, 2023 – **See email** with four questions to Ms. White with her answers – one of which was false concerning the Annual Investment Policy. The questions regarded:

- a. Monthly Treasurer Reports – still not resolved
- b. Annual Investment Policy – still not resolved
- c. Interest Apportionment – still not resolved
- d. BAI file with Plumas Bank – still not resolved

Exhibit 17

FEB. 1, 2023 – **See email.** By this time, after many interactions with Ms. White, the CAO had learned to go to the source when questioning an action in the Treasurer-Tax Collectors Office. As a result, the CAO went to Megabyte to learn how tickets were processed, to Granicus to ask about how the TOT software was used by Plumas and to Plumas Bank. This time, the CAO sent an email to County Counsel about the Investment policy to learn it had gone to their office 8/3/22 but their suggestions had gone unanswered and they did not hear from Ms. White again.

Exhibit 18

FEB. 5, 2023 – **See CAO Monthly Report.** In this report, the irregularities are beginning to be reported, including the TOT fee mistake, an update on software used to process TOT-related items, Granicus. It was up for renewal and the invoice was due of \$10,000 (this did not get paid until six months later by the Treasurer-Tax Collector) – after it went to collections. Also noted was the failure to reconcile cash, inadequate training, external audits not being met, monthly Treasurer reports not being done since April 2022, the lack of an annual investment policy and interest apportionment not being done. **See attached CAO January 2023 report.**

Exhibit 19

March 2-3 2023 – See attached series of emails regarding CAO's request for interest apportionment needed to close out FY 2021 and the back and forth that was going on regarding Granicus, a missed budget deadline by the Treasurer-Tax Collector's office

MARCH 3, 2023 – No Attachment. CAO recommends bringing on accountants to assist in a variety of tasks. A contract was signed with accounting firm Clifton, Larson & Allen for full-time accounting services to assist with the following items: financial close and treasury process related to the Tyler Munis accounting system conversion, including providing recommendations for system optimization; assist with data migration from Pentamation to Tyler Munis for payroll and fixed assets; assist with financial close, including preparing of supporting schedules and audit requests; assist with special projects (i.e., interest apportionment analysis, special districts, budget and more). The firm started full-time in May.

Exhibit 20

March 21, 2023 Received FRTA's Annual Report and a request for a bridge loan of \$24,000. This letter states in part, “ ... The request for the bridge loan of \$24,000 is precipitated by failure of the County Tax Collectors Office to comply with Item 2, A, B, and C of the agreement for services dated 10/13/20. This item establishes the requirement that the County forward all FRTMD assessment fund collected within 30 days of collection as well as appropriate documentation. Failure to comply with the 10/13/20 Agreement for Services has impacted FRTA's cash flow and ability to continuously operate.” FRTA was continuing its communication to the County about a situation that had been ongoing prior to and since the Tourism Business district got off the ground.

Exhibit 21

March 23, 2023 – See email from Ms. White regarding the TOT miscalculation and how she was going to handle accruing this back into the previous years. She also stated the monies couldn't be accrued back to 2020 because the year was closed “ ... but in the end of the day is still all GF (General Fund) money.”

Exhibit 22

March 24, 2023 – Email from CAO asking for interest apportionment update. At this point, we did not understand or know the extent of what Ms. White had not done as it related to interest apportionment. We knew there were cash outages and things didn't match.

Exhibit 23

March 31, 2023 – See email from Ms. White detailing the TOT miscalculation fix. And CAO response back.

Exhibit 24

March 6, 2023 – Email requesting interest apportionment information to assist with the audit. In it, she asks Ms. White if help is needed in her office to complete this or other tasks. The CAO never received a response to this email.

Exhibit 25

April 4, 2023 – Email from FRTA about information requested, i.e., AirBnB contract with the county the organization had been trying to get from the Treasurer-Tax Collector for two years.

Exhibit 26

April 6, 2023 – Email to Ms. White from CAO summarizing a meeting she had with FRTA. The meeting was to set up an agenda item for April 11 to ask the County for a bridge loan and discuss other issues. These included:

- a. AirBnB contract and those on multiple platforms what are being missed in assessment and/or tax collection.
- b. The fact the county is not following its own policy that ANY lodging facility with stays under 30 days must have a certificate (last updated in the 90s I'm told).
- c. Lodging providers who are not compliant and paying the 2% assessment – these folks need to be identified because FRTA cannot legally advertise them on their website or in promotional materials.
- d. Non-compliant properties – Granicus last identified 150 or so non-compliant properties (in the March report). It appears the last time letters went out to these folks was in April 2022.

Exhibit 27

April 6, 2023 – Request from FRTA to be on the April 11th BOS meeting and noting the county is holding a gross amount of \$15,169.34 and the amount due is \$14,865.95.

Exhibit 28

April 7, 2023 – Email from FRTA to Ms. White regarding the misunderstandings they've both been under and trying to gain clarity.

Exhibit 29

April 7, 2023 - Email from Ms. White to FRTA about check representing 1st Quarter January-March, 2023.

Exhibit 30

April 7, 2023 – Email from CAO to FRTA outlining the issues and letting FRTA know the item of FRTA the bridge loan is being agendized.

Exhibit 31

April 10, 2023 – Email from the Auditor-Controller to Ms. White and County Counsel expressing concern about how the monies are calculated and which quarter they are earned and reported and paid out.

Exhibit 32

April 11, 2023 – Email from CAO to County Counsel about some ideas on how to streamline the process by taking advantage of software and looking at other counties.

Exhibit 33

April 11, 2023 - Board of Supervisors Meeting - FRTA item heard publicly – see link here: [hVps://plumascoca.portal.civicclerk.com/event/22/media](http://plumascoca.portal.civicclerk.com/event/22/media) – Ms. White makes public statement about getting FRTA paid out. Dispute between how Julie pays and how Auditor-Controller records money earned and in what quarter. Decision is made to forego the loan and instead issue a check. Julie was visibly upset at this meeting. After this meeting, the Board decided to take these talks into closed session to deal with FRTA's contract and potential legal issues.

Exhibit 34

June 9, 2023 – Email from CAO to Ms. White concerning office hours once again and complaints received.

Exhibit 35

June 20, 2023 – Email from FRTA once again outlining the continuing issues with getting paid from the Treasurer-Tax Collector and a list of when payments were received and confusion on when they should be paid and how the monies should be calculated.

Exhibit 36

June 28, 2023 – Email from Ms. White responding to FRTA

Exhibit 37

June 28, 2023 – Email from FRTA responding to Julie disagreeing with her assessment and looking forward to “resolving these issues.”

Exhibit 38

July 2, 2023 – Email from Sharon Roberts to CAO and Supervisor Tom McGowan who communicated with with FRTA regarding the methods being used by the Treasurer-Tax Collector. Seven items were outlined in that email:

- a) Immediate release of funds being held in the FRTA trust account from monies deposited in April, May and June 2023 from the April 30th TOT returns.
- b) Determination if all funds from the April 30th TOT returns have actually been deposited in the FRTA trust account.
- c) For the past year of 2022, the current year of 2023, and future years to have the actual TOT amount for the district provided when payments are made to FRTA.
- d) BOS to direct someone in the County to send a certified/registered letter to Airbnb for Contract change to include the 2% assessment.
- e) For FURTA to be provided a copy of the contract change.
- f) Determination by BOS if the current TOT ordinance will be followed, requiring all overnight rentals to have individual TOT certificates.
- g) Reporting to FRTA to include lodging providers paying and not paying the assessment.

Exhibit 39 – Series of Next July 3 emails

July 3, 2023 – Email from Supervisor Tom McGowan about the Treasurer-Tax Collector, the lack of timely payments, the fact this has been going on for years, time to take it to open session.

July 3, 2023 – Email back to Supervisor McGowan from the CAO agreeing that resolving a contract dispute in open session is unlikely.

July 3, 2023 – Email from CAO to the Treasurer-Tax Collector and cc’ing County Counsel, Supervisor Ceresola, Tom McGowan, and FRTA about the payment schedule and the 7 items sent as listed above. It lays out the late payment history and cash flow issues FRTA continues to have. Sharon asks for this to be put on the July 11th agenda. The letter states that County Counsel has sent a letter to the Treasurer-Tax Collector stating this.

Exhibit 41

July 11-14, 2023 – Email from CAO checking on status of FRTA and the Megabyte issues Ms. White has been referring to. Ms. White saying the check is ready to be picked up at the Tax collector's office.

Exhibit 42

July 17, 2023 – Email from FRTA regarding Summary of TOT Assessments. FRTA's figures do not match the County's and they are concerned. Spreadsheet not attached as it had sensitive data related to the TOT generators.

July - FRTA has alerted the county a timeline of interactions between FRTA and the Treasurer-Tax Collector is being compiled. The organization plans to send another email regarding FRTA's figures not matching the County's. FRTA believes the county owes the organization money.

August – Concern about FRTA and Ms. White situation is escalating and agendized for closed session.

Sept. 6, 2023 – Board of Supervisors has HR Director write a letter asking if Ms. White needs assistance in her office in light of the following items which are causing concern and potential litigation issues. Letter is not attached as it has been withdrawn but the issues remain the same and have been identified in various other public documents such as the CAO's reports and CLA's reports.

The following items were identified as problematic in the Treasurer-Tax Collector's office:

1. **Lack of adopting an annual investment policy**, which has not occurred for at least a few years – perhaps since 2021 (in County Fiscal Policy).
2. **Timely investment reporting**. This has been an audit finding by Smith & Newell for at least six years and perhaps longer – and is required by law. This has not been done for the last 29 months.
3. **Reconciling and posting activity of investment statements**. This had not been done since August 2021 prior to CLA assisting in this endeavor. 2022 is

July 3, 2023 – FRTA doesn't want to go before the board if it's not necessary.

Exhibit 40

July 7, 2023 – Recap email from CAO to Julie and staff

now complete and 2023 is in process, according to CLA. Our Fiscal Year 2022 is still not complete, however.

4. **Reconciliation of bank accounts to the General Ledger** – not done since the MUNIS migration five years ago. This is now occurring with CLA assisting in this endeavor.
5. **Lack of timely interest payments** to those in the County's Investment pool.
6. **Incorrect administration and management of fees** to the Treasurer-Tax Collector's office in two areas:
 - a. a) the 3% administrative fee for Transient Occupancy Tax which has been on-going since at least 2021. Over \$1 million has been miscalculated in the past 2-3 years. This was recently fixed nearly one year after being made aware of the issue.
 - b. b) administrative fees on quarterly interest apportionments over-calculated our last completed audit - \$8,445 for the fiscal year 2020-2021.
7. **Compliance letters on Short-Term Rentals** had not been sent out since April of 2022. It appears some of this is occurring now.
8. **Master Assessor's List Update to Granicus** had not done since February 2022; this may have occurred recently.
9. **Late and inconsistent payments and reporting** to the Feather River Tourism Association (County Counsel sent a letter dated June 22, 2023).
10. **Keeping the Treasurer-Tax Collector's office open during regular business hours 8am-5pm** (County Counsel sent a letter dated January 27, 2023).

September 18, 2023 – Ms. White sends letter refusing assistance and instead accuses the board of Brown Act violations because these items were not brought out and discussed publicly and therefore, constituted a Brown Act violation. But Human Resources is still required to make sure ANY employee, including an elected official is not in need of some type of assistance to complete every day tasks of their job. **Letter is not attached do to privileged information.**

Exhibit 43

September 28, 2023 – The CAO reaches out via email to FRTA for the timeline promised earlier in the summer to gain a better understanding of the longer history FRTA and Ms. White have had. This is the email Ms. White's attorney believes is a solicitation to threaten litigation. Also attached to this exhibit are back and forth emails from FRTA.

September 28, 2023 – See attached letter sent by FRTA on its timeline to achieve a tourism business improvement district.

The next paragraph of Ms. White's current request:

This meeting resulted in my receiving a letter on September 6, 2023, from the Human Resources Director (HR). The letter is written as "the Board of Supervisors would like to know..." indicating that the HR director was writing on behalf of the entire Board when there was no agenda item approving this letter.

This letter was withdrawn by the County after being rejected by the Treasurer-Tax Collector despite assistance that was offered.

Evidence further shows that the CAO acted in her official capacity to lobby the Feather River Tourism District to falsely threaten litigation against the county. Liebert Cassidy Whitmore attorney Mr. Hughes later used the tourist district's "threat of litigation" as his reasoning for the closed session meeting on August 15, 2023. Yet the letter from the Feather River Tourism District was received by the county only on September 28, 2023. There was no threat of litigation as of August 15, and no threat of litigation that was not promoted by the CAO.

This is a false statement as litigation threats were being received by various Board members and had been verbalized prior to the CAO taking office. Upon learning of the situation, the CAO began to inquire about payment methods, interviewed the Auditor-Controller and Treasurer and met with the Feather River Tourism District representatives and County Counsel, culminating in the attached letter from County Counsel to the Treasurer-Tax Collector dated June 22, 2023. But issues continued and escalated to the point of having FRTA have to ask for a bridge loan due to cashflow issues.

Her next paragraph reads:

It is clear that County Counsel could not represent me as Treasurer-Tax Collector and represent the Board, HR and CAO, since Counsel Counsel had already legitimized the Tourism District's threat as legitimate (as opposed to a false threat instigated by the CAO). By letters dated November 13 and 28, 2023, Christopher J. Bakes of the law firm Lewis Brisbois Bisgaard & Smith has thoroughly documented these and other events in letters to the Interim County Counsel, including two recent letters dated November 13 and 29, 2023, documenting the basis for payment of his fees. Simultaneously, I formally requested that my attorneys fees be paid several times to County Counsel. Interim County Counsel has not responded to my formal request. I request that the Board of Supervisors approve my current and any future attorney fees be paid by the County that in any way are affected by or linked to activities by the CAO to provoke false claims against the County, up to a maximum of \$50,000.

The Treasurer-Tax Collector instigated legal action on her own behalf in spite of the assistance the County offered to work out issues between FRTA and other issues being brought up by other entities, i.e., Feather River College (see attached letter – Exhibit 6) and various non-compliance issues taking place in her office. The County, at great expense, has tried to assist the Treasurer-Tax Collector in her job duties. She has accepted some of the assistance and rejected four best practice recommendations.

Exhibit 44

November 21, 2023 – Agendized Item 5.A Memo and Letter signed by Chair Hagwood requesting Ms. White's presence - These recommendations were brought into open session and included the following:

1st Recommendation - Set up each person within the Treasury - responsible for banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing of login information).

2nd Recommendation - Setup read-only access rights for the County Administrative Officer & access rights for Auditor-Controller based on the needs of job function.

3rd Recommendation - The Board of Supervisors should obtain an inventory of all County bank accounts and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring and proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties, bank account reconciliations, proper internal controls within the functions of Treasury, Auditor-Controller, and CAO offices.

4th Recommendation – Utilization of investment software to expedite the investment reporting process and to get caught up on investment compliance reporting which has not occurred since August of 2021. In addition, the software can assist with ongoing management of investment reporting and recording of transactions.

Fiscal Impact:

Sympro software purchase. Up to \$40,000 has been included in the Treasurer-Tax Collector's 2023-24 budget for this and other potential software purchases to ease workflow in this office as identified by CLA.

Ultimately, Ms. White said she was not yet prepared and Chair Hagwood said the discussion could take place at a future date in January.

As explained in Mr. Bakes's November 13 and 28 letters to the Interim County Counsel, the Office of the County Counsel could not ethically have represented the Treasurer/Tax Collector's office in response to the "threatened lawsuit" on the part of the Tourism District. This is because Interim County Counsel had already overseen adoption by the Board of the "litigation threat" as legitimate,

**COUNTY OF PLUMAS,
CALIFORNIA
TREASURY OVERSIGHT
EXAMINATION**

**INDEPENDENT ACCOUNTANT'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021**

**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

**COUNTY OF PLUMAS,
CALIFORNIA
TREASURY OVERSIGHT
EXAMINATION**

**INDEPENDENT ACCOUNTANT'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2019**

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Findings and Recommendations
For the Year Ended June 30, 2019

2019-001 Investment Reporting

We noted that the monthly investment report for the month ending July 31, 2018 was not submitted to the Board of Supervisors within 30 days following the end of the month. This is a repeat of prior year finding 2018-001.

Recommendation

We recommend that all monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2019

<u>Reference</u>	<u>Status of Prior Year Examination Finding</u>
2018-001	<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>Mostly Implemented</p>

COUNTY OF PLUMAS
Treasury Oversight Examination
Management's Corrective Action Plan
For the Year Ended June 30, 2019

Finding 2019-001 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: We concur with the finding.

Responsible Individual: Julie White, Treasurer

Corrective Action Plan: The Treasurer's office will continue to make timely reports a priority.

Anticipated Completion Date: Ongoing

**COUNTY OF PLUMAS,
CALIFORNIA
TREASURY OVERSIGHT EXAMINATION**

**INDEPENDENT ACCOUNTANT'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2018**

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Findings and Recommendations
For the Year Ended June 30, 2018

2018-001 Investment Reporting

We noted that the monthly investment report for the month ending November 30, 2017 was not submitted to the Board of Supervisors within 30 days following the end of the month. This is a repeat of prior year finding 2017-001.

Recommendation

We recommend that all monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2018

<u>Reference</u>	<u>Status of Prior Year Examination Finding</u>
2017-001	<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>Mostly Implemented</p>

**COUNTY OF PLUMAS
Treasury Oversight Examination
Management's Corrective Action Plan
For the Year Ended June 30, 2018**

Finding 2018-001 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.

Responsible Individual: Julie White

Corrective Action Plan: The Treasurer's office will continue to make timely reports a priority.

Anticipated Completion Date: June 2019

**COUNTY OF PLUMAS
TREASURY OVERSIGHT,
CALIFORNIA**

**COMPLIANCE REPORT
FOR THE YEAR ENDED
JUNE 30, 2017**

COUNTY OF PLUMAS
Treasury Oversight
Schedule of Findings and Recommendations
For the Year Ended June 30, 2017

2017-001 Investment Reporting

We noted that the monthly investment report for the months ending July 31, 2016 and February 28, 2017 were not submitted to the Board of Supervisors within 30 days following the end of the month.

Recommendation

We recommend that the monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

COUNTY OF PLUMAS
Treasury Oversight
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2017

<u>Reference</u>	<u>Status of Prior Year Examination Finding</u>
2016-001	<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
Management's Corrective Action Plan
For the Year Ended June 30, 2017**

Finding 2017-001 Investment Reporting

We recommend that the monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

Responsible Individual: Julie A. White, Plumas County Treasurer - Tax Collector

Corrective Action Plan: The Treasurer's office will make an earnest effort for timely reports.

Anticipated Completion Date: 2017-2018

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**COUNTY OF PLUMAS
TREASURY OVERSIGHT,
CALIFORNIA**

**COMPLIANCE REPORT
FOR THE YEAR ENDED
JUNE 30, 2016**

COUNTY OF PLUMAS
Treasury Oversight
Schedule of Findings and Recommendations
For the Year Ended June 30, 2016

2016-001 Finding

We noted that the monthly investment report for the months ending August 31, 2015, October 31, 2015, November 30, 2015, March 31, 2016 and May 31, 2016 were not submitted to the Board of Supervisors within 30 days following the end of the month.

Recommendation

We recommend that the monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

COUNTY OF PLUMAS
Treasury Oversight
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2016

<u>Audit Reference</u>	<u>Status of Prior Year Audit Finding</u>
2015-001	<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
Management's Corrective Action Plan
For the Year Ended June 30, 2016**

Finding 2016-001 Investment Reporting

We recommend that the monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of the month.

Responsible Individual: Julie A. White

Corrective Action Plan: The Treasurer's office will make an effort to have the reports submitted within 30 days to the Board of Supervisors.

Anticipated Completion Date: 2016-17



Michelle L. Cannon
Attorney at Law

E-mail: mcannon@lozanosmith.com

October 6, 2023

Via U.S. Mail and E-mail: JulieWhite@countyofplumas.com

Ms. Julie White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971

Re: Feather River Community College District
Demand for Immediate Accounting

Dear Ms. White:

I am legal counsel to Feather River Community College District ("District") and am contacting you on their behalf to demand you immediately provide the District the full amount of their earned interest for fiscal year 2022/2023, as well as their earned interest for the quarter ended September 30, 2023. The District further demands that you provide the calculations which support the amount of interest you have determined the College earned for both of these periods.

I am aware that the District has repeatedly requested this information from you to no avail. As the Plumas County Treasurer-Tax Collector you have a fiscal and fiduciary duty to properly discharge the duties of your position in good faith and with fidelity. As of the end of June 2023, the County Treasury is holding \$35,945,436 in District funds in multiple investment accounts earning interest estimated between 2% and 4% for funds held in a variety of investment instruments. Based on these facts, for 2022/2023 alone the District calculates it is owed interest of between \$600,000 and \$1,200,000.

Your failure to apportion interest revenue in a timely fashion on funds you hold on behalf of others is irresponsible and unacceptable in your position as the Treasurer of Plumas County. The District hereby demands the following: (1) your validation of the District's calculation of interest earned, described above, for FY 22/23, (2) FY 22/23 apportioned interest, appropriately compounded and deposited into our accounts, (3) investment reports and calculations to support amount apportioned amounts, (4) an explanation of any fees charged the District and deducted from their earned interest along with documents supporting the County's legal or contractual authority to assess such fees. Going forward, the District also demands interest will be apportioned quarterly and investment reports will be provided to the District as they are received by the County's investment manager vendor.

Limited Liability Partnership

One Capitol Mall, Suite 640 Sacramento, California 95814 Tel 916-329-7433 Fax 916-329-9050

Ms. Julie White
October 6, 2023
Page 2 of 2

Your refusal or failure to provide the information and interest to the District creates an adverse impact on the District and those who rely on their audited financial statements. Interest revenue for FY 22/23 will be material and must be recorded in the year in which it was earned. Further, the interest must be appropriately compounded as if it had been apportioned quarterly. The District is required to properly record this interest income in accordance with Generally Accepted Accounting Principles (GAAP) as well as by their outside auditors and the California Community College Chancellor's Office. Without this information immediately, the District will suffer a material finding in their audit which will result in additional audit fees related to the need to issue restated financial statements when the interest revenue is finally properly recorded.

To reiterate, we demand you either (1) confirm in writing that the District's calculations above are correct and that interest in that amount will be provided to the District; or (2) provide your calculation of interest with the calculations supporting your determination. **Please provide this information within the next seven (7) days.** If we do not receive this information from you within seven (7) days, we will meet with the District's Board of Trustees to discuss taking next steps, including potentially filing a complaint with the Plumas County Grand Jury and others.

Thank you in advance for your anticipated cooperation. I look forward to receiving the requested information from you within the next seven (7) days.

Sincerely,

LOZANO SMITH

Michelle L. Cannon

Michelle L. Cannon

MLC/at

cc: Plumas County Board of Supervisors
Feather River Community College District Board of Trustees
Kevin Trutna, Superintendent/President
Morgan Turner, Interim Director of Fiscal Services

Need to Talk

Morgan Turner <MTurner@frc.edu>

To:White, Julie <JulieWhite@countyofplumas.com>

Cc:Kevin Trutna <KTrutna@frc.edu>;Lucero, Debra <debralucero@countyofplumas.com>

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

Hi Julie,

Following up on my voicemail I left, I would like to setup a time to talk to you about a few emails we've sent and haven't heard back on. Below are the topics I would like to discuss:

- Interest for 22/23
 - From our last email communication on interest, you were hoping to have it booked by the end of August
 - In order to complete our state reporting we need to have this entry, as it is a material entry
 - With our due date approaching, I really need the interest allocation by 9/8/23
- August PERS payment
 - We have any outstanding PERS payment of \$154,095.62.
 - JE's were delivered 8/28/23
 - Can you let me know when this payment will be posted?
- EDD Payments
 - We have \$4,307.02 in outstanding penalties due to late payments from 4th QTR 2022 and 2nd QTR 2023
 - Can you let me know when the County will pay the penalties?
 - Moving forward, can we make the payments ourselves?

I am out of the office tomorrow but can you call me on my cell or we can setup a time to meet on Friday.

Thanks,

Morgan Turner
VP of Business Services/CFO, Interim
 570 Golden Eagle Avenue
 Quincy, CA 95971-9124
 _____ 530-283-0202 Ext. 270
 _____ 530-283-9825



**Feather
River
College**

**FEATHER RIVER COMMUNITY COLLEGE DISTRICT
FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

FINDING #2023-001 – INTERNAL CONTROLS OVER FINANCIAL REPORTING (REVENUES)

Criteria

Cash and investments held in the County Treasury are subject to quarterly interest payments based on average daily balances held. These amounts should be recorded as received and an accrual should be made at the end of the fiscal year for the fourth quarter interest earned.

Condition

During our testing of interest revenues, we noted that the District had not received any interest revenues, nor did they have any information from the county for the fourth quarter interest accrual. Upon inquiry, we became aware that the County Treasurer had not remitted any interest apportionment during the fiscal year and had no way of providing a figure that matched what the District had estimated based upon using the average-monthly-balance method.

Cause

Per review of the facts and circumstances, it appears that the County Treasurer was not providing the District with quarterly revenues in a timely manner and did not provide them with information to support the annual interest apportionment.

Effect

The potential for material misstatement of revenues and receivables based on unknown figures related to the ongoing delinquency of interest apportionment. In addition, the County's failure to apportion interest quarterly, as required by the Plumas County Investment Policy and Guidelines, has resulted in the County retaining the compound interest that the District would have earned if interest had been apportioned as required.

Recommendation

We recommend that the District work with the County Treasurer to best ensure the county's ability to provide detailed information on interest earnings on the cash in county treasury.

District Response

We will continue to work with the County Treasurer to find resolution. We will seek appropriate outside counsel and remedies as necessary.

FEATHER RIVER COMMUNITY COLLEGE DISTRICT
FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023

FINDING #2023-002 – INTERNAL CONTROLS OVER FINANCIAL REPORTING (EXPENSES)

Criteria

Districts are required to encumber funds to ensure that any expenses paid by the District are available to be paid as expenses are incurred.

Condition

During our review of internal controls over cash disbursements, we became aware of instances where paychecks were returned due to processing issues between the County and their bank. We also found instances of unemployment taxes and PERS payments not remitted in a timely manner causing the district to incur late fees and interest.

Cause

County treasury did not make payments within a timely manner.

Effect

The District incurred various fees related to these issues.

Recommendation

We recommend that the District work with the County Treasurer to ensure all payments are remitted within a timely manner.

District Response

We will continue to work with the County Treasurer and Auditor to find resolution. We will seek appropriate outside counsel and remedies as necessary.



Julie A. White
PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION

P.O. Box 176 • Quincy, CA 95971-0176 •
E-mail: pctlc@countyofplumas.com
(530) 283-6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector
(530) 283-6259

DATE: December 21, 2023

TO: Martee Graham,
Plumas County Auditor

FROM: Julie A. White
Plumas County Treasurer-Tax Collector

SUBJECT: Feather River Community College District
EDD State Income Tax Payment

I was notified by Feather River College District (FRC) that an EDD payment for State Income Taxes was not made, and penalties and interest had applied. EDD Letter ID L1107152464 indicated the payment of \$21,281.46 was not made and there is a penalty of \$3,192.22 and interest of \$197.29. In researching the payment, the Treasurer's office inadvertently missed the payment. The payment was made on December 15, 2023, with confirmation number 7511430.

Please provide an ET so that the penalty and interest can be paid. The ET should be for December 21, 2023, in the amount of 3,389.51 from Org 2005052 Obj 521900.

Thank you.

Date 12/21/23

To: Treasurer-Tax Collector

From: Auditor-Controller

Re: Request for Electronic Transfer of Funds

We received and authorize the following request for electronic transfer of funds

Effective Date	<u>12/21/23</u>
Amount	<u>\$3,389.51</u>
Journal Number	ET <u>245</u>
Batch Number	ET _____
Originating Dept	<u>AUDITOR</u>
Purpose	<u>FRC STATE PENALTIES</u>



(Authorized Signature)



(Date)

RECEIVED
DEC 21 2023
PLUMAS COUNTY TREASURER
& TAX COLLECTORS





Julie A. White

PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION

P.O. Box 176 • Quincy, CA 95971-0176 •
E-mail: pctlc@countyofplumas.com
(530) 283-6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector
(530) 283-6259

DATE: March 21, 2023

TO: The Honorable Board of Supervisors

FROM: Julie A. White, Plumas County Treasurer-Tax Collector/Collections Administrator

SUBJECT: Request from Quincy Fire Protection District (QFPD) to remove District funds from the County Treasury Pool

Recommendation: Authorize the QFPD to withdraw funds from the County Treasury and determine a mutually acceptable date of withdraw (G. C. 61053 (d))

Background and Discussion: Government Code 27136 states that a district shall submit a withdrawal request to the County Treasurer who will evaluate the request to ensure withdrawal will not adversely affect the interests of the entire treasury pool. On January 12th, 2023, the QFPD provided a letter of request to withdraw their funds from the County Treasury. The District has approximately \$2.3 million in the Treasury and the County pool is approximately \$168,660,000 million. The determination was made that removing .0138% of the pool would not have an adverse effect and the withdrawal approved by the County Treasurer.

Additionally, G.C. 61053 states guidelines for Districts to move their funds to an alternative depository. The QFPD Resolution No. 2023-118-1, confirming the request to remove funds from the Plumas County Treasury has addressed G.C. 61053. The District has made a formal request, adopted a resolution, fixed the amount of bond and insurance, appoint a District Treasurer with signing authorities with financial institution Plumas Bank.

Government Code 61053 (d) states the Board of Directors and Board of Supervisors shall determine a mutually acceptable date for the withdraw.

I respectfully request the Board to approve the date of April 4th, 2023, as the mutually accepted date of withdrawal of the Quincy Fire Protection District funds.

Thank you.

Sept. 27, 2022
BOS Mtg.
see link + time
Stamp.

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Wednesday, August 9, 2023 3:31:02 PM
To: White, Julie <JulieWhite@countyofplumas.com>
Cc: Hagwood, Greg <GregHagwood@countyofplumas.com>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Harper, Tina <TinaHarper@countyofplumas.com>; Ellingson, Gregory <GregEllingson@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>; Sylvia, Melodie <MelodieSylvia@countyofplumas.com>
Subject: TOT 3% Fee Calculation

Good Afternoon, Julie:

In preparing a presentation on our budget, fiscal and working conditions status for the Aug. 15 BOS meeting, I asked Martee for an Income Statement, which includes, of course, the TOT income – one of our major resources.

I learned today that the 3% Treasurer-Tax Collector fee is still calculating at 30% and so about \$500,000 in revenue has to be accrued back into previous years. I thought this error was fixed in Megabyte, Julie?

This was brought to the attention of the Treasurer-Tax Collector's office in September of last year – nearly a year ago.

Is it something you don't know how to do within Megabyte? If not, has a ticket on this miscalculation been turned into Megabyte? If not, could you please look into this, Greg or Melodie, and let me know what the fix is?

This makes it difficult to budget when we continue to find buckets of income in different locations due to errors – especially ones that we thought were fixed.

Additionally, this makes twice the workload as it now has to be accrued back into one or two previous years and journaled entries made; and it makes the TOT look less robust than it actually is; planning becomes more difficult and skews our fiscal outlook.

Greg and/or Melodie: I need to understand the fix on this issue by Monday, Aug. 14.

Thank you.
Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971



RE: TOT 3% Fee Calculation

Tuck, Jennifer <JenniferTuck@countyofplumas.com>

To:White, Julie <JulieWhite@countyofplumas.com>;Lucero, Debra <debralucero@countyofplumas.com>
 Cc:Hagwood, Greg <GregHagwood@countyofplumas.com>;Ceresola, Dwight
 <dwrightceresola@countyofplumas.com>;Harper, Tina <TinaHarper@countyofplumas.com>;Ellingson, Gregory
 <GregEllingson@countyofplumas.com>;Nieman, Martee <MarteeNieman@countyofplumas.com>;Sylvia, Melodie
 <MelodieSylvia@countyofplumas.com>

Good Afternoon,

A ticket was sent to Megabyte this morning. I attached a copy of a TOT deposit and highlighted the 3% TTC Admin Fee which includes the fund numbers.

Janell from Megabyte reached out this afternoon to say she will investigate the issue and contact me with the results. I will follow up when I receive her email.

Thank you,

Jennifer Tuck

Treasurer Tax Collections Officer II
 PO BOX 176
 Quincy, CA 95971
 (530) 283-6013
 (530) 283-0946-Fax
 JenniferTuck@countyofplumas.com



From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Wednesday, August 9, 2023 3:38 PM
To: Lucero, Debra <debralucero@countyofplumas.com>; Tuck, Jennifer
 <JenniferTuck@countyofplumas.com>
Cc: Hagwood, Greg <GregHagwood@countyofplumas.com>; Ceresola, Dwight
 <dwrightceresola@countyofplumas.com>; Harper, Tina <TinaHarper@countyofplumas.com>;
 Ellingson, Gregory <GregEllingson@countyofplumas.com>; Nieman, Martee
 <MarteeNieman@countyofplumas.com>; Sylvia, Melodie <MelodieSylvia@countyofplumas.com>
Subject: Re: TOT 3% Fee Calculation

Good afternoon Jenn,

Would you please contact Megabyte and get a ticket started for the distribution fix, see below email.

Thank you.

Detail by Revenue Category and Expenditure Object	2020-21	2021-22	2022-23	2022-23 Adopted by the Board of Supervisors
	Actual	Actual	Recommended	5
1	2	3	4	
41-LICENSES PERMITS				
41010 - BUSINESS LICENSES	625	400	600	600
Total 41 - LICENSES & PERMITS	625	400	600	600
45-CHARGES FOR SERVICES				
45002 - INTEREST INV. ADMIN. CHG.	210,271	62,587	275,000	275,000
45003 - TOT 3% COLLECTION FEE	275,671	574,296	45,000	45,000
45005 - SB 2557 COLLECTION CHARGE	42,123	46,614	40,000	40,000
45006 - 5% SUPP. ADMIN. FEE	25,043	31,422	28,000	28,000
45007 - TREAS \$20 DEL COST	49,875	50,725	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	6,875	6,098	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	15,795	24,520	20,000	20,000
45011 - TBID - TREAS 2% OF 2%	1,057	3,144	0	0
45027 - COMPREHENSIVE COLL FEE	30,894	17,867	15,000	15,000
45028 - RETURN CHECK FEES	596	918	700	700
45091 - TREAS. COLLECTION FEES	9,412	7,520	7,000	7,000
45770 - PASSPORT FEES	4,165	5,950	6,000	6,000
Total 45 - CHARGES FOR SERVICES	671,777	831,661	492,700	492,700
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	1,999	813	1,000	1,000
46251 - REIMBURSEMENTS/REFUNDS	0	13	0	0
Total 46 - OTHER REVENUE	1,999	826	1,000	1,000
48-TRANSFER				
48100 - TRF IN DISASTER	0	1,246	0	0
Total 48 - TRANSFER	0	1,246	0	0
Total Revenue	674,401	834,133	494,300	494,300
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	362,662	337,276	343,860	343,860
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	3,048	0	0
51070 - UNEMPLOYMENT INSURANCE	524	150	150	150
51080 - RETIREMENT	94,028	95,868	104,243	104,243
51081 - OPEB LIABILITY	11,999	11,999	11,999	11,999
51090 - GROUP INSURANCE	73,637	74,857	83,740	83,740
51100 - FICA/MEDICARE OASDI	25,380	23,428	26,442	26,442
51110 - COMPENSATION INSURANCE	12,115	20,391	20,391	20,391
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	580,679	567,351	591,159	591,159
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	145	276	200	200
520210 - POSTAGE/SHIP, MAIL COST	13,801	18,559	20,000	20,000
520213 - MAILERS/COSTS COLLECTIONS	3,141	3,174	4,000	4,000
520214 - TAX BILL COSTS	7,755	6,288	10,000	10,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0

Lucero, Debra

From: Lucero, Debra
Sent: Thursday, October 6, 2022 10:21 AM
To: Nieman, Martee
Cc: Goss, Kevin; Selvage, Nancy; White, Julie; Ellingson, Gregory; Stuhr, Gretchen; jhughes@lcwlegal.com
Subject: Acting Auditor's Report & Meeting with Debra

*Please help avoid a Brown Act violation. Note this email was sent to all Supervisors- do not reply all

Good Morning, Martee:

Thank you for visiting with me yesterday afternoon.

I appreciate the update regarding finances and other auditor operations.

I'm cc'ing department heads who were mentioned or essential to the workflow to keep everyone abreast of what's happening.

If anyone cc'd has information to add; please do so.

To recap our conversation (please feel free to correct me, Martee, if I've misinterpreted anything):

1. **Plumas County's Single Audit is not finished and did not hit the deadline.** This is due to an issue with the fixed assets and the way they are being reported. Smith Newell has said it can finish the audit within two weeks once the information is provided by the auditor's office. The information is being gathered by your staff and you hope to finish within the next few days.
2. **Last year, Smith Newell's Single Audit found an issue with internal controls and how cash is handled.** This issue has not been resolved and most likely will be reported once again.
3. **Not hitting a Single Audit deadline has funding implications.** Grants may be held up without a Single Audit filed on time. Martee said she has spoken to John M. in Public Works who is concerned. This could also impact Public Health and Behavioral Health and any other non-general fund revenue stream. This is concerning as we are in recovery process.
4. **There is an issue with payroll taxes and the IRS.** This issue goes back to 2016 but you mentioned that it occurred again in 2020 and 2021 and the IRS is not granting Plumas County grace. In fact, there is \$10,000 in fines/fees associated with this issue. If you could provide the IRS request letter to me; I'd appreciate it.
5. **Martee reported that she and Julie White have spoken about Munis** and the need for cooperation between the two departments. This is good news and I hope for continued success.
6. **Tyler's first training occurred this week** although it became apparent that the Treasurer's Department needs to be involved in bank reconciliation conversations so the training was cut short.
7. **Batch processing issues** were once again brought up as part of a discussion about the County paying its bills on time. Martee said that when she took over, the County typically ran 3 months late on paying bills; that timeframe has been shortened dramatically but the catch-up work is continual.
8. **This lead into a conversation about personnel in the Auditor's Office** and whether one of her temp workers could go FT to help with the workload (currently, this worker is 2 days a week). I took this request to Nancy Selvage who said this would be very difficult due to the employee's status and what is triggered by the request (benefits, insurance, etc.) Martee said she was aware of the obstacles presented by having the employee go full-time but the Single Audit issue has caused her to pull one of her staff off regular duties just to handle that essential task. This presents issues when payroll comes around.

8/17/2018

A:

9. The BAI issue with Plumas Bank appears to be resolving with Greg in IT assisting.
10. There is an issue with Munis regarding 16,000 items that have not been cleared from the system. Martee is unsure what will happen when those clear; I encouraged her to speak with Tyler before the next training and write down her specific concerns as they relate to the county's financial reporting.
11. We have not closed Plumas County's books in three years. We do not have a clear idea about where the county's finances stand.

All of these issues are concerning and serious and I'm grateful to Martee for being honest about where we are. She has worked very hard to understand where we are and to try to improve Plumas County's position.

I mentioned to Martee in early September that we may want to be in the State Controller for technical assistance. I touched base with her this morning and she said she has a meeting scheduled with our consultant, Craig Goodman, today and I can join her on this meeting. Craig used to work in the State Controller's office. We can run this option by him and get back to this group.

I also mentioned this to our County Counsel who said she had also suggested this course of action. It may be helpful to do so now, particularly since we have missed the Single Audit deadline. We need to explain the resignation of our previous Auditor-Controller and the second in command and changes in that department; Martee's interim appointment to the position and relative newness to auditing controls and functions as her expertise is on the Treasurer's side of the aisle; the Dixie Fire complications, etc.

We should call the State Controller before the State Controller calls us.

I realize I'm not here full-time until Nov. 1 but these issues feel urgent and are getting more serious as time goes on.

Supervisor Goss asked me to add Jack Hughes so he has a clear idea of what we're dealing with on the finance side of the equation.

Is it possible to pull a meeting together today to discuss calling the State Controller and asking for technical support?

Thank you.

Debra Lucero



Debra Lucero

Chief Administrative Officer

Phone 530-283-6446 Mobile 530-228-2860
Web www.countyofplumas.com Email
debralucero@countyofplumas.com
520 Main Street, Room 309, Quincy, CA 95971



Lucero, Debra

From: Lucero, Debra
Sent: Monday, January 9, 2023 9:40 AM
To: Stuhr, Gretchen; James, Sara
Cc: Selvage, Nancy
Subject: Treasurer Tax Collector's Office

Good Morning:

I am still getting complaints about the Treasurer Tax Collector's Office closing at 4pm and people working through lunch. With the new laws about required lunch breaks; this could be an issue. Nancy may be able to chime in about these new laws.

What do we do to correct this – a letter specifically to Julie White's office? A sit-down to understand the situation and why this continues to occur? Maybe we can hammer out some solutions? Both?

Debra



Debra Lucero
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OFFICE OF THE
COUNTY COUNSEL
COUNTY OF PLUMAS
Plumas County Courthouse
520 Main Street, Room 302
Quincy, California 95971-9115
Phone: (530) 283-6240 Fax: (530) 283-6116

GRETCHEN STUHR
COUNTY COUNSEL
SARA G. JAMES
DEPUTY COUNTY COUNSEL
JOSHUA BRECHTEL
DEPUTY COUNTY COUNSEL
KRISTINA ROGERS
PARALEGAL

January 27, 2023

INTEROFFICE MEMORANDUM

TO: Julie White, Plumas County Treasurer/Tax Collector
FROM: Gretchen Stuhr, *County Counsel*

SUBJECT: Hours of Treasurer-Tax Collector's Office

Background: It has come to the attention of the County Administrative Officer and Board of Supervisors that the Treasurer-Tax Collector's Office routinely closes at 4:00 p.m. and is not open to the public until 5:00 p.m. as required by Resolution No. 12-7818.

Applicable Law/Policy: The Plumas County Code states, "County officers and department heads shall keep their officers open for the transaction of business during such hours and on such days as are fixes by the Board of Supervisors by resolution adopted from time to time and filed in the office of the County Clerk." Resolution No. 12-7818 adopted by the Board of Supervisors on September 11, 2012, specifically spells out the hours of operation for County offices. Section 1 of the Resolution states "County officers and department heads shall keep their respective offices open to the public for the transaction of business from 8:00 a.m. to 5:00 p.m., Monday through Friday, except for County designated holidays." The Resolution also spells out some specific exceptions, such as the libraries and Human Resources Department. Some other Departments have requested exceptions by having the Board of Supervisors adopt Resolutions changing their operating hours (for example the Probation Department). Others have gone more informally to the Board of Supervisors requesting temporary office closures due to impacts from the fires (for example Building and Planning Department).

It appears back in 1983 the Treasurer- Tax Collector had an ordinance adopted establishing office hours, however, this was repealed on January 12, 1984. There does not seem to be a Resolution on file for the Treasurer- Tax Collector's Office nor a record of an informal request being made to close the office early. Given the public's interest in having access to the Treasurer-Tax Collector's Office it is important for the office to be open to the public during the regular business hours of the County as spelled out in

RE: Questions

White, Julie <JulieWhite@countyofplumas.com>

To:Lucero, Debra <debralucero@countyofplumas.com>
Cc:Ceresola, Dwight <dwrightceresola@countyofplumas.com>;Hagwood, Greg
<GregHagwood@countyofplumas.com>

Good afternoon,

See answers below.

Julie A. White
Plumas County Treasurer-Tax Collector
P.O. Box 176
Quincy, CA 95971
(530) 283 - 6410

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Wednesday, February 1, 2023 3:03 PM
To: White, Julie <JulieWhite@countyofplumas.com>
Cc: Ceresola, Dwight <dwrightceresola@countyofplumas.com>; Hagwood, Greg
<GregHagwood@countyofplumas.com>
Subject: Questions

Good Afternoon, Julie:

I have a few questions that I keep forgetting to ask you so I'm just going to write them down:

1. MONTHLY TREASURER REPORTS - In reviewing the audits for the past several years and our website for various documents (as well as what we have in-house), I discovered that there have been no monthly Treasurer's Reports since April 2022 (that's the last one filed with the Clerk of the Board). **I will have to check with Kelsey on this tomorrow.**
2. ANNUAL INVESTMENT POLICY - Nor does Plumas County have an updated annual Investment Policy. Why is this? I suspect both will be an audit finding. Can you elaborate on why this occurred or what is needed to get these done? In Butte County, I was on the Investment Committee and was used to reviewing these reports and sitting in on the meetings. **Policy is at County Counsel.**
3. INTEREST APPORTIONMENT - On the interest apportionment and balance sheet discussion. My question is how did the Treasurer's Office do interest apportionment for the past three years since the balance sheet issue has been there since we started with Munis? Was there a work-around? If so, what is that work-around and why hasn't it been employed for FY 21-22? And what are we doing for FY 22-23? I'm trying to understand our processes – particularly as it relates to finance. Thanks for helping me get up to speed. **A work around was created because the interest can't be apportioned in Munis. It was apportioned in 21-22 but has to be adjusted based on investments that are being accrued back into that year currently. Craig and Norm are fully aware of this issue. This will definitely be in the audit however, there was nothing that could be done at the time and it is being addressed currently.**

4. BAI FILE WITH PLUMAS COUNTY – How did your meeting go this week with Plumas Bank? When will we be set up with? The meeting went well, we were able to adjust some items on the report to make them more identifiable in our work processes. I can use it now when we start migrating into the Recon module with Munis.

Thanks, Julie.

Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971



RE: Annual Investment Policy for Plumas County

Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>

To:Lucero, Debra <debralucero@countyofplumas.com>

Cc:James, Sara <SaraJames@countyofplumas.com>

Hi Debra,

The following is the only request for services we have logged into the system for the Tax Collector/Treasurer concerning the investments of county funds and according to our records Josh emailed Julie changes back on September 19, 2022 and we have not heard back from her. It is not a policy but a Resolution which renewed the delegation of authority to the Treasurer. If you need more information on the matter, I can ask Josh to forward you the email he sent to Julie on September 19th.

22-487 8/3/2022 Julie White Tax Collector Resolution renewing delegation of authority to treasurer to invest county funds and funds of other deposits
JB 9/15/22: Josh has been working with Julie on this; 9/19/22: email to JW from JB for fixes

Thanks,

Gretchen Stuhr
Plumas County Counsel
520 Main Street, Room 302
Quincy, CA 95971
(530) 283-6240
Fax Fax (530) 283-6116

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From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Wednesday, February 1, 2023 5:05 PM
To: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>
Cc: James, Sara <SaraJames@countyofplumas.com>
Subject: Annual Investment Policy for Plumas County

Hello Gretchen:

Julie says the annual investment policy is at your office. Is it being reviewed? If so, can you send me a copy.

Thank you.

Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971



COUNTY ADMINISTRATOR

DATE: February 5, 2023
 TO: Honorable Board of Supervisors
 FROM: Debra Lucero, County Administrative Officer

FINANCIAL

- **TOT REVENUE** – There is \$574,296 (as of September 2022) that is sitting in the Treasurer-Tax Collector's 3% fee fund in her budget. I have asked Julie why these monies have not been moved over to the General Fund and what the issue is and she said, "Currently on the list to address." These funds do not represent the totality of TOT revenue, however, which will be updated at the Mid-Year Budget Review.
- **GRANICUS** – The first year of Host Compliance is complete (paid for by ARPA funds and requested by the Treasurer-Tax Collector). The cost was \$10,000 and is up for renewal. Below is a typical monthly report that is generated. I wasn't sure if the Board had ever seen this report or not so I asked to be added to the platform so I could view statistics. I plan to work with Julie to determine if this is a good expenditure and helpful to her staff. Tax collection services are also an option and more costly but it could free up her office to focus on other essential functions. I will report out on this once I know more about the costs and functionality.

Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on February 2, 2023.

372

Properties in or near Plumas County, CA

336

Properties in or near Plumas County, CA with address identified

127

Compliant Short Term Rentals

202

Non-compliant properties

43

Properties with unknown compliance

117

Properties that have received letters since first mailing

22

Properties that have received letters and are now compliant

95

Properties that have received letters but are still non-compliant

372

Total Short Term Rental Units

11

New Short Term Rental Units in Last 30 Days

532

All Listings (Short & Long Term)

518

Total Short Term Rental Listings

90.3%

STR Rental Units with Street Address Identified

Compliance Status

- Compliant STR
- Compliant LTR
- Non-compliant
- Non-compliant
- Not yet determined
- Not yet determined

Room Type

- Partial Home
- Entire Home
- Unknown



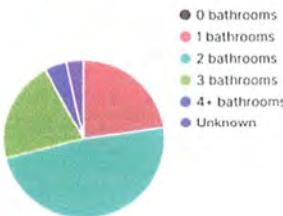
Bedrooms



Rental Units and Listings Over Time



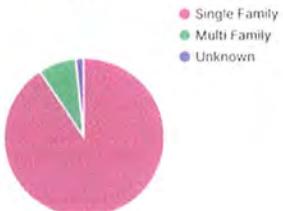
Bathrooms



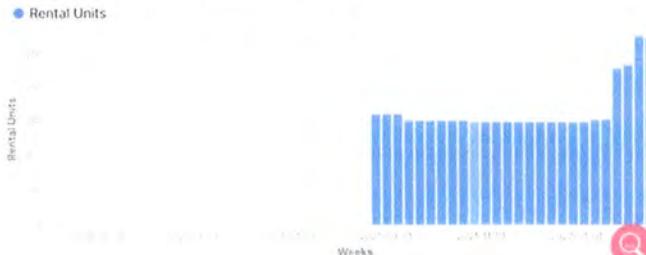
Minimum Nights Stay



Property type



Identified STR Rental Units Over Time



- **LACTF REVENUE** – \$3.7 million was received by the county January 17. An LACTF fund was set up. The Board chose to spend approximately \$710,000 on the increased health care costs for employees with an 85/15 split. We are utilizing approximately \$35,000 to increase security at the Planning/Building Department and to make the move of Human Resources and Risk Management over to the Old Probation Department. Plumas County will receive approximately \$7.4 million over the next two years. As directed by the Board, we're setting aside the majority of these funds annually for the purpose of assisting county employees with the cost of insurance. These funds could carry the county for 6-7 years (on the health insurance horizon) if appropriately allocated and health care costs stabilize.
- **TRINDEL INSURANCE PAYMENT** – It was learned on January 31, 2023 that \$1,761,762.54 from Trindel was sitting in the Auditor's account and had been there since June 30, 2022. Thanks to Martee for bringing this news forward. According to County Counsel, there is a need to learn what the full replacement cost for destroyed county structures is going to be and Gretchen was looking into this prior to spending these funds on plans, permits, etc. Andrew Fischer from Trindel said, The check is to "... start the rebuild process on the structures, and the full replacement value will be paid for when complete." We will continue to monitor this situation. I would recommend the funds be placed in a Trindel Rebuild Fund and restricted for the rebuild process of county assets destroyed in the Dixie Fire.
- **BACKLOG OF INVOICES** - The county amassed a backlog of invoices to be paid when we lost our previous Auditor-Controller and second-in-command a year ago and was dealing with fines and fees due to inaccurate or late reporting. Of course, this was just six months after the Dixie Fire in July 2021 that raged and consumed Plumas County's staff time as well as its material resources, not to mention the personal loss of homes to community and staff members. Additionally, there was a cyber security attack in November 2021. This combination of disaster and attack had some real consequences for an already strapped county. We are trying to identify the system breakdowns and create internal policies and procedures to try to avoid such chaos in the future. While we are somewhat back on track, we continue to pay invoices late. The Auditor-Controller is aware and attempting to rectify this issue. I will report on how much the county pays in late fees and fines at a later date (once a trail audit is done to learn what this amount is – it could take some time to track down).
- **FAILURE TO RECONCILE CASH** - The county has failed to complete its cash reconciliations for the past two years due to our financial software never being properly set up on the Treasurer-Tax Collector side and the historic lack of communication and cooperation between the Treasurer's office and the Auditor-Controller's office (this is much better now!) We are working with both departments and Munis to rectify this situation. We have the Munis Cash Management module but it is not being fully utilized by the untrained Treasurer-Tax Collector's staff. There is other software needed to make Julie's office more efficient – a Treasury type module and a Cashiering Module. We are exploring the costs of these two additional modules and how they will integrate into our current set-up.
- **INSUFFICIENT AND UNTRAINED STAFF** - Our Auditor-Controller's Office is insufficiently staffed and trained. We will absolutely have to bring in outside expertise to get the current problems fixed (Craig Goodman is a good start) and to set up systems to move into the future. This is a priority. We need to get our finances and financial structure in order. I have made inquiries into assistance from Napa, Marin and Lassen counties – all of which utilize Munis for various aspects of their operations. Additionally, we are losing yet another key employee out of the Auditor-Controller's office. He has the most knowledge of Munis so we are trying to download his knowledge and create training videos while we still have him here.
- **ADDITIONAL TRAINING IS NEEDED** – Nearly all county staff members dealing with finances need additional training on our financial software. Finance officers will receive this training at the new HR location. Topics are being developed and will start in the new fiscal year – July 1, 2023. We need to get through the Pentimation/Munis transition and the required audits prior to starting intensive training.
- **EXTERNAL ANNUAL AUDIT** – According to the Auditor-Controller, the external annual audit for Fiscal Year 21-22 will not be completed by the March 31, 2023 deadline. There is too much information missing and other critical factors are not in place, the Auditor-Controller has said. Some of it is on the Treasurer-Tax Collector side and some of it is on the Auditor-Controller's side. I would recommend putting this on the Feb. 21, 2023 agenda as an informational item so the board can get a direct update from the Treasurer-Tax Collector and the issues in her office and from the Auditor-Controller to get a direct report about the issues in her office. A letter was sent by County Counsel to the previous Auditor-Controller requesting any information she may have.

- **LACK OF UPDATED FINANCIAL POLICIES AND PROCEDURES** - The county lacks updated financial policies and procedures. I am working with County Counsel to learn what is on the books and what may be needed.
- **MONTHLY TREASURER REPORTS NOT DONE SINCE APRIL 2022** – Julie White is looking into this and I will report back to the board once I learn why this has occurred. It is required by law.
- **PLUMAS COUNTY HAS NO ANNUAL INVESTMENT POLICY** – Also required by law. I am working with County Counsel and ultimately with Julie to get one. There are many samples of this on other county websites, i.e.,

Butte County

<https://www.buttecounty.net/Portals/25/Investments/Investment%20Policy/Treasurer's%20Investment%20Policy%202022%20Policy-Final%20signed.pdf?ver=2022-07-11-102345-317>

Orange County

<https://www.octreasurer.com/sites/ttc/files/2022-01/2022%20IPS.pdf>

According to County Counsel, the only request on the books from the Treasurer-Tax Collector is the following and it was never finalized by the Treasurer-Tax Collector (see below).

22-487 8/3/2022 Julie White Tax Collector Resolution renewing delegation of authority to treasurer to invest county funds and funds of other deposits
 JB 9/15/22: Josh has been working with Julie on this;
 9/19/22: email to JW from JB for fixes (no email was returned by Julie and no resolution exists).

- **INTEREST APPORTIONMENT ON INVESTMENTS** – This process occurred in 20-21 but must be recalculated according to the Treasurer-Tax Collector; the reasons for this are unclear at this time. This will be an audit finding when our annual audit is complete. While a work-around had been created previously due to improper set-up and lack of Treasury software; apparently this was not employed for 20-21 and 21-22. It is something that needs more discussion and we need more transparency on why this is occurring.
- **MUNIS** - We are working with an outside consultant and Tyler (Munis's parent company) to identify and correct improper set-up of Munis and other accounting issues. A recent training with Munis on the Cash Reconciliation revealed problems with our Balance Sheet Summaries and Due to's and Due From's which is crippling our system. We do not yet know if we must go back and correct this from July 1, 2019 when we started with Munis or if we can pick a starting date, i.e., July 1, 2022 and move forward. I will update the Board once we know.
- **LOSS OF INSTITUTIONAL KNOWLEDGE** - Losing 15 department heads since 2019 has been another blow to Plumas County. The amount of training and knowledge drain is an enormous strain on the county and has contributed to lax methods and procedures throughout the organization that affect finances, personnel policies and procedures, and more. We are working to identify these and will bring policies forward to correct such things as needed. An example of this is the deferred holiday practice that evolved under a lack of enforcement and following existing policy. This policy will come forward at the Feb. 21, 2023 Board meeting.
- **PROPERTY TAXES** - Estimated loss of \$500,000 annually due to the loss of homes and property tax. Plumas County is scheduled for backfill of these taxes for 2021-22 and 2022-23 but has yet to realize any of that backfill. I am in touch with the CA Dept. of Finance on this issue and have been assured that it is allocated and forthcoming.
- **DEFERRED MAINTENANCE** - Deferred maintenance of the 101-year-old County Courthouse building. We literally have buckets hanging in the corners of our buildings to handle any overload of water on the roof and into the internal drains. We have half of a fourth floor that is being taken over by wasps and flies. It's been recommended by Facility Services that trees that overhang the courthouse need to be trimmed below the rooftop to avoid having leaves clogging the delicate drainage system. JD is working on a quote to trim the trees. I would suggest utilizing some of the LACTF funding to accomplish this task – to quote an old adage: "An ounce of prevention is worth a pound of cure."

- **BUDGET** – We will begin budget discussions with the departments the last week of February and the first week of March. Mid-Year Budget Review is scheduled for the Feb. 21, 2023 Board meeting.

MUNIS HR/PAYROLL/MIGRATION FROM PENTIMATION

- IT projects it will run its first payroll parallel the first week of February to determine what needs to be fixed or addressed in the system. There are still many unfinished tasks (mostly in HR) that need to be completed to make this an error-free process. Reports will be given at each BOS meeting as request.

GRANT MANAGER

- **COMMUNITY RESILIENCE CENTER** project for Indian Valley with Dixie Fire Collaborative
Looking into funding possibilities:
 - California Department of Food & Agriculture: <https://www.cdfa.ca.gov/FairsAndExpositions/fcrep/>
 - California Strategic Growth Council: <https://sgc.ca.gov/programs/community-resilience-centers/>
 - Initial meeting with potential partners is set for February 7
- **BROADBAND** discussions continue to occur and we are working with Golden State Financing Authority to secure a company to create a Plumas County Broadband Strategic Plan. A \$25,000 funding request (covered by ARPA funds) will get us a \$125,000 study for the county. This request is on the Feb. 7, 2023 agenda.
- **ELECTRIC VEHICLE (EV)** opportunities and planning, ordinance creation being explored. We've had meetings with RCRC, the state and are looking to private providers as well.
- **GRANT MANAGEMENT** - Had discussions with Facility Services who currently manage the Sierra Buttes Trail Stewardship grants. We are looking to bring management of these grants under the CAO's office to free up Facility Services time and possibly leverage other grant concepts.
- **NEWSLETTER** – Created a newsletter form for departments to upload information monthly into a portal to create an agency-wide digital newsletter. Still working on getting information.
- **ENERGY GRANTS** – Met with Bob Burras with RCRC to discuss energy grants for micro grids, solar and other possibilities. RCRC is in contract with infrastructure grants specialists Harris & Associates. We are looking for specific projects and want to write a grant with Harris & Associates to pull down some of the federal and state funding. This would go along nicely with the Energy Assessment we are doing.

OTHER NEWS/ACTIVITIES

- **HIRING EVENT** - Plumas County Hiring Event being organized by the Clerk-Recorder's Office and several other departments to take place on a Saturday at the Fairgrounds. This is not to be confused with a job fair but an actual hiring event with a private area to set up on-site interviews. The plan is to work with Alliance for Workforce Development and to advertise via social media, Feather River College, Lassen College, the high schools and their job fairs, etc.
- **LETTERS** – 1) Comments on PG&E Rate Increases; 2) Letter of Support for Golden State Finance Authority's Rural Grant Acceleration Program application to the Community Economic Resilience Fund (CERF) Economic Development Pilot program.
- **MASS SHELTERING TRAINING** – Pamella Courtright is arranging this for Spring.
- **PURCHASING, AUCTIONING OF SURPLUS GOODS** - I met with John and Jim in Public Works on Friday to talk about Sourcewell and purchasing within the county. We also discussed the auctioning of surplus equipment, cars, trucks, etc. I would like to identify the local vendors we use to see if we can negotiate a single contract with them vs. 20 different department contracts. This will cut down on contracts and administrative time and possibly get better pricing. An example would be Les Schwab Tires. It's my understanding that many departments have different contracts with the Quincy Les Schwab Tires; do we need 20 different contracts?

Or obtaining paper. Perhaps we could go through our local Stationers store - Forrest. Departments could still order what they need but the county would purchase an overall allotment of recycled paper (certain % of recycled materials now required by the State). We are going to do a survey of department heads to learn how much paper is being purchased and the top 5-10 commodities needed.

For large purchases, departments should be encouraged to go through Sourcewell. Jim has Plumas County set up on their system and it's a savings of 33% or more on things like snow plows, trucks and even something as small as paper. We'd like to give our local businesses the money if possible, however, and if they are competitive in their pricing.

I am also looking at setting up an overall Amazon account.

- **REORGANIZATION OF DEPARTMENTS DISCUSSION** – I have met with Behavioral Health, Public Health, Environmental Health and Social Services regarding the establishment of a Health & Human Services overall agency instead of four separate departments. All are favorable toward the idea. State funding is moving toward this concept and there is more and more crossover between these departments in terms of revenue streams and service to citizens. Importantly, consolidation would create diverse job potential and upward mobility within a large department for employees. It would also accomplish cross-training goals and eliminate the silos that naturally crop up between departments. This type of move would occur gradually over the next year with the board's approval. We need to get a plan together on what the organizational structure would look like, job classifications that would need to be examined, etc., but wanted to get this on the board's radar.
- **CO-HABITATION WITH GREENVILLE RANCHERIA** – We are in discussions to co-locate our Behavioral Health activities with Greenville Rancheria's plans to rebuild their facilities. This is very positive as BH has leasing funds but not purchasing power. It would also provide more cohesive care in Greenville.
- **FEATHER RIVER COLLEGE** has some great workforce development programs. Read more about it here in case you missed it in the Plumas News. I am very encouraged by this report:
<https://www.plumasnews.com/whats-new-at-frc-the-2022-year-in-review/>
- **NACo RESILIENT COUNTIES ADVISORY BOARD PRESENTATION** - [Rebuild by Design](#). **Rebuild by Design** is a nonprofit organization focused on developing tools and resources to support communities address large-scale and complex challenges, such as mass migrations, climate change, economic development, etc. The report that was created is very interesting so I've attached it here. It's a large report but goes county by county nationally. It is BEFORE the Dixie Fire, however, but is the first report of its kind in the nation.
<https://rebuildbydesign.org/wp-content/uploads/2022/12/ATLAS-OF-DISASTER.pdf>
- **SHERIFF'S DEPARTMENT EXIT INTERVIEWS REQUESTED** – I requested exit interviews on January 30, 2023 for any and all Sheriff's employees for the FY21-22 and to date but have not received anything as yet. I will keep the board updated on this request. I have also requested the same thing from Human Resources.
- **GREENVILLE TRAILERS** – We are working toward a solution on the trailers. It doesn't appear that any nonprofit wants to take over the management/landlord portion of this arrangement so a 60-day notice to vacate the trailers seems to be the only solution at this point. We will donate the trailers to any nonprofit or government agency.
- **PLUMAS COUNTY TRANSPORTATION PROJECTS** - The [California Transportation Commission](#) (CTC) allocated over \$988 million today to repair and improve transportation infrastructure throughout the state. This funding includes more than \$450 million from the federal Infrastructure Investment and Jobs Act of 2021 (IIJA) and more than \$250 million from Senate Bill (SB) 1, the Road Repair and Accountability Act of 2017.
- District 2 Projects the CTC approved include:

Feather River Inn Intersection Project (Near Blairsden, from 0.4 mile east of Little Bear Road to 0.4 mile west of Route 89): New roadway construction to Route 70, drainage work, and striping.

Cromberg Rehab Project (In and near Cromberg and Portola, from Gill Ranch Road to 0.2 mile west of Big Grizzly Creek Bridge): Rehabilitate roadway, repair and replace culverts, upgrade guardrail, upgrade bridge railing at Humbug Creek Bridge, and make pedestrian facilities Americans with Disabilities Act (ADA) compliant. The project will also improve safety and ride quality. **This project includes \$95.7M in IIJA funding.**

Lucero, Debra

From: Lucero, Debra
Sent: Thursday, March 2, 2023 5:11 PM
To: White, Julie
Cc: Ceresola, Dwight; Hagwood, Greg; Nieman, Martee; Goodman, Craig
Subject: Re: Update on Interest Apportionment

Good Afternoon, Julie:

This is my second written request for an update on the interest apportionment you are working on.

Martee and Craig were under the impression it would be done Feb. 24, 2023.

What is your timeframe for completion?

I'd like to be able to update the board and staff who are concerned about federal grants and when the annual audit will be complete.

I would like to offer help in any way we can - whether it's physical help, emotional support or whatever the case may be.

We could also look at getting qualified temporary assistance in the Treasurer's office to get work caught up.

Sincerely,
Debra

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Friday, February 24, 2023 11:26 AM
To: White, Julie <JulieWhite@countyofplumas.com>
Cc: Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>; Goodman, Craig <CraigGoodman@countyofplumas.com>
Subject: Update on Interest Apportionment

Good Morning, Julie:

I hope all is well! Snowy day out there.

Anyway, I was following up on the Interest Apportionment process and how it is going. I was asked today on the progress so I'm passing along the request.

Could you give us an idea of when you think the process will be complete?

I thank you.

Lucero, Debra

From: White, Julie
Sent: Friday, March 3, 2023 11:30 AM
To: Lucero, Debra; Ceresola, Dwight; Hagwood, Greg
Subject: RE: Budget/TOT

I have a lot of new software aside from Munis.

The BOS approved the purchase of Megabyte Property Tax Systems Transient Occupancy Tax module of few years back. Previously the TOT was processed through the internal dinosaur system HAL. We were sold a system that was not complete so there are bugs we are working out.

I also have Granicus, for over a year, which is a Short Term Rental compliance software. I have their new contract in my office to bring before the BOS. When I do that I will explain the differences and how it has helped the County.

Julie A. White
Plumas County Treasurer-Tax Collector
P.O. Box 176
Quincy, CA 95971
(530) 285 - 6410

From: Lucero, Debra <debralucero@countyofplumas.com>

Sent: Friday, March 3, 2023 11:06 AM

To: White, Julie <JulieWhite@countyofplumas.com>; Ceresola, Dwight <dwightceresola@countyofplumas.com>;
Hagwood, Greg <GregHagwood@countyofplumas.com>

Subject: RE: Budget/TOT

Okay. Thank you. What new TOT software are you referring to? Granicus? Please advise.

From: White, Julie <JulieWhite@countyofplumas.com>

Sent: Friday, March 3, 2023 11:03 AM

To: Lucero, Debra <debralucero@countyofplumas.com>; Ceresola, Dwight <dwightceresola@countyofplumas.com>;
Hagwood, Greg <GregHagwood@countyofplumas.com>

Subject: Budget/TOT

Good morning,

I am not ignoring the fact that my budget is not turned in. My priority is the interest. My revenues are not accurate at this time because the majority of them are received after April 10th and apportionments. I have not reviewed the expenses but typically they are in line with the time of year.

As I mentioned previously, I calculated the TOT revenues to be a distribution error within our new TOT software. The software company is going to have to assist in correcting this error. When I review my budget I will calculate what needs to be accrued back to 20020 for 21-22 & 22-23. My budget is clearly over stated by \$500,000 which I wouldn't mind keeping but not sure I can justify!

Lucero, Debra

From: White, Julie
Sent: Friday, March 3, 2023 11:04 AM
To: Lucero, Debra
Cc: Ceresola, Dwight; Hagwood, Greg; Nieman, Martee; Goodman, Craig
Subject: RE: Update on Interest Apportionment

I meant 21-22

Julie A. White
Plumas County Treasurer-Tax Collector
P.O. Box 176
Quincy, CA 95971
(530) 283-6410

From: White, Julie
Sent: Friday, March 3, 2023 10:52 AM
To: Lucero, Debra <debralucero@countyofplumas.com>
Cc: Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>; Goodman, Craig <CraigGoodman@countyofplumas.com>
Subject: RE: Update on Interest Apportionment

Good morning Debra,

I apologize for not replying to your first email.

There was a miscommunication when I had spoken with Craig and Martee a few weeks ago about the interest that it would be done by mid-March. This was discovered when Martee asked me about it in my office on February 23rd if it would be done. I explained to her that in our discussion with Craig, about booking the interest back properly to 20-21, that I would have until Mid-March because their office was still working on fixed assets/cash outage/etc.

I have been working on the interest all day every day. I will probably need 2 weeks. I am out of the office next week and it is a hard project to work remotely on but I am going to work with my assistant to see how we can process the transactions.

Julie A. White
Plumas County Treasurer-Tax Collector
P.O. Box 176
Quincy, CA 95971
(530) 283-6410

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Thursday, March 2, 2023 5:11 PM
To: White, Julie <JulieWhite@countyofplumas.com>
Cc: Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>; Goodman, Craig <CraigGoodman@countyofplumas.com>
Subject: Re: Update on Interest Apportionment

From: Nieman, Martee <MarteeNieman@countyofplumas.com>
Sent: Friday, March 3, 2023 12:44 PM
To: Lucero, Debra <debralucero@countyofplumas.com>
Subject: Fwd: Granicus Past Due Invoice

Did you get this invoice?

Get [Outlook for iOS](#)

From: Nieman, Martee <MarteeNieman@countyofplumas.com>
Sent: Friday, March 3, 2023 12:43:22 PM
To: Gonzalez, Anthony <AnthonyGonzalez@countyofplumas.com>
Subject: Fwd: Granicus Past Due Invoice

Can we see if this was received? I do not think we get this I believe CAO does.

Get [Outlook for iOS](#)

From: Kevin Polk <kevin.polk@granicus.com>
Sent: Friday, March 3, 2023 12:38:11 PM
To: Nieman, Martee <MarteeNieman@countyofplumas.com>
Cc: Anna Kramer <anna.neighbors@granicus.com>
Subject: Granicus Past Due Invoice

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

Good morning Martee,

I just left you a voicemail. Per Granicus' records, invoice #159211 is past due. If there is any further documentation Granicus can provide to help remit payment, please reach out to us at AR@granicus.com or give us a call at 1-800-314-0147.

Our W9 is attached. Payments can be accepted in the form of check, ACH or credit card.

Dept CH – Box 19634
Palatine, IL 60055 – 9634
Routing #: 022000020 Acct #:269099115

[Stripe Credit Card Payment Link for Inv 159211](#)

If you have any questions, concerns, or would like us to send invoices to a different email address, please let us know.

Thank you,

Kevin Polk
Elections Analyst
651-461-3752/E:kevin.polk@granicus.com



To: The Honorable Board of Supervisors, Plumas County

From: Board of Directors, Feather River Tourism Association

Date: March 21, 2023

Recommendation for Action Item:

Receive the 2022 Annual Report from the Feather River Tourism Association per Marketing District Management Plan dated October 6, 2020, and authorize a bridge loan of \$24,000 to cover late receipt of FRTA Assessments for 2022, Quarter 4.

The request for the bridge loan of \$24,000 is precipitated by failure of the County Tax Collectors Office to comply with Item 2, A, B, and C of the Agreement for Services dated 10/13/20. This item establishes the requirement that the County shall forward all FRTMD assessment funds collected within 30 days of collection as well as appropriate documentation. Failure to comply with the 10/13/20 Agreement for Services has impacted FRTA's cash flow and ability to continuously operate.

Respectfully submitted,

Susan Bryner

Susan Bryner
Treasurer, Feather River Tourism Association

BOARD AGENDA REQUEST FORM

Department: _____

Authorized Signature: _____

Board Meeting Date: _____

Request for _____ minutes for presentation

(If a specific time is needed, please contact the Clerk of the Board directly.)

Consent Agenda: Yes No

Description of Item for the Agenda (This is the wording that should appear on the agenda):

- A. Presentation of the 2022 Annual Report of the Feather River Tourism Association per requirement of the Feather River Tourism Marketing District Management Plan, dated October 6, 2020
- B. Discussion of failure of County to comply with Item 2, A, B, and C of the Agreement for Services dated 10/13/20. This item establishes the requirement that the County shall forward all FRTMD assessment funds collected within 30 days of collection as well as appropriate documentation.
- C. FRTA requests the County issue a bridge loan for funds collected, but not forwarded to FRTA for the 4th Q of 2022 as failure to comply with the 10/13/20 agreement has strongly impacted FRTA's budgeted cash flow and ability to operate.

Review by Necessary Departments:

I have had this item reviewed and approved by the following departments:

If another department or the CAO is opposed to an agenda item, please indicate the objection:

Attached Documents:

Contracts/Agreements:

Three copies? (Y / N)

Signed? (Y / N)

Budget Transfers Sheets:

Signed? (Y / N)

Other: _____

Publication:

Clerk to publish on _____.

Notice attached and e-mailed to Clerk.

Notice to be published _____ days prior to the hearing.

(if a specific newspaper is required, enter name here.)

Dept. published on _____ (Per Code § _____.) Copy of Affidavit Attached.

County Ordinances-Procedural Requirements for Adoption, Amendment or Repeal:

I have complied with the policy adopted by the Board regarding County Ordinances Procedural Requirements:

Yes:

No:

Not Applicable:

If Not Applicable, please state reason why:

The deadline to place an item on the agenda for the following week's board meeting is Monday at 12:00 p.m. If the Monday deadline falls on a holiday, the deadline is then the Friday before the Holiday.

Lucero, Debra

From: White, Julie
Sent: Thursday, March 23, 2023 11:27 AM
To: Lucero, Debra
Cc: Hagwood, Greg; Ceresola, Dwight
Subject: TOT budget correction

Good morning Debra,

Would you be able to meet with me next week for a short discussion on the TOT budget discrepancy. The funds are sitting in my 20050 and I intend to move them to 20020 for 21-22 and 22-23.

It is definitely a distribution error within the new TOT software that will be corrected. I would like to propose giving my budget the 45,000 that has been standard and I will accrue back all the other funds to 20020.

I am not available the 29th but otherwise pretty open.

Thank you.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971
(530) 283-6410

Lucero, Debra

From: White, Julie
Sent: Friday, March 24, 2023 9:11 AM
To: Lucero, Debra
Cc: Ceresola, Dwight; Hagwood, Greg; Nieman, Martee; Goodman, Craig; Hostetter, Kelsey
Subject: Re: Interest Apportionment Update

Good morning,

The 1st and 2nd quarters have been accrued back to 21-22. The 3rd Q will be done on Monday. Over the weekend I will finish the calculations for the 4th Q so it can be deposited Monday and accrued back on Tuesday. Martee and I discussed this yesterday as our finish plan for 21-22.

After our TOT meeting, I will need to accrued back those revenues too which is easy, not like the interest project.

Let me know if you have questions.

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Friday, March 24, 2023 8:13:48 AM
To: White, Julie <JulieWhite@countyofplumas.com>
:: Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>; Goodman, Craig <CraigGoodman@countyofplumas.com>; Hostetter, Kelsey <KelseyHostetter@countyofplumas.com>
Subject: Interest Apportionment Update

Good Morning, Julie:

Today is the deadline we discussed for the interest apportionment and I was wondering if I could get an update on where you're at in the process.

Thank you!

Debra



Debra Lucero
County Administrative Officer
Phone 530-283-6446 | Mobile 530-520-8542
Web www.countyofplumas.com Email
debralucero@countyofplumas.com
520 Main Street, Room 309, Quincy, CA 95971



Lucero, Debra

From: White, Julie
Sent: Friday, March 31, 2023 3:52 PM
To: Lucero, Debra; Ceresola, Dwight; Hagwood, Greg; Nieman, Martee
Subject: TOT Budget Accruals

Good afternoon Debra,

Thank you for meeting with me yesterday regarding the TOT, FRTA and Granicus.

As discussed, the distribution of the TOT revenue in the new TOT software was setup incorrectly. The distribution was a 3% to TTC and 6% to GF ~ it should have been 3% of the 9% to the TTC budget. The TTC budget is \$45,000 and the GF TOT \$1,500,000. You agreed that since we can't create the "actuals" for what I should have received in the TTC budget that we would accrue everything over the \$45,000 to GF.

I have journalized/accrued \$531,262.98 back to fiscal year 21/22 P 13 and \$540,907.55 to 22-23.

Martee can verify but this should make the actuals for 21-22 \$1,683,788 and \$1,712,770 for YTD 22-23.

Thank you.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971
(530) 283-6410

From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Thursday, March 30, 2023 7:23 AM
To: Lucero, Debra <debralucero@countyofplumas.com>
Subject: Re: Can we meet at 1pm instead of 12pm?

Good morning,

Absolutely! I've been concerned about your driving back....never ending winter!

I'm available all day today or tomorrow.

Let me know.

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Wednesday, March 29, 2023 8:32:06 PM
To: White, Julie <JulieWhite@countyofplumas.com>
Subject: Can we meet at 1pm instead of 12pm?

Hello Julie:

I'm driving back from Chico and may not make the 12pm depending on road conditions and traffic stops. Can we meet at 1pm instead of 12pm?

If not, I understand but would like to try to meet prior to the April 4 Board of Supervisors meeting.

Please let me know.

Thank you.

Debra

From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Thursday, March 30, 2023 7:23 AM
To: Lucero, Debra <debralucero@countyofplumas.com>
Subject: Re: Can we meet at 1pm instead of 12pm?

Good morning,

Absolutely! I've been concerned about your driving back....never ending winter!

I'm available all day today or tomorrow.

Let me know.

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Wednesday, March 29, 2023 8:32:06 PM
To: White, Julie <JulieWhite@countyofplumas.com>
Subject: Can we meet at 1pm instead of 12pm?

Hello Julie:

I'm driving back from Chico and may not make the 12pm depending on road conditions and traffic stops. Can we meet at 1pm instead of 12pm?

not, I understand but would like to try to meet prior to the April 4 Board of Supervisors meeting.

Please let me know.

Thank you.

Debra

RE: Numbers Question

Lucero, Debra <debralucero@countyofplumas.com>

To:White, Julie <JulieWhite@countyofplumas.com>
Cc:Ceresola, Dwight <dwightceresola@countyofplumas.com>

Hello Julie:

I believe he's talking about the interest apportionment which you answered that on Friday, I believe?

You said you expect to complete that work by March 24, not Feb. 24 as previously noted and said it was a misunderstanding between Craig, Martee and you.

My question to you is whether you need assistance with that work or any other projects, i.e., TOT calculations, delinquent tax letters, identifying short-term rentals or any other functions of your department?

I know the work is specialized, however, we could find a retired Treasurer-Tax Collector that could assist you or someone else through a couple of different channels.

I just need to know if you want or need help.

Additionally, there is a person who has applied for one of your open positions who meets the minimum requirements for an interview. This is an FYI. I know it's much more difficult to train a person rather than bring someone onboard with experience.

Our goal is to get the finances of Plumas County caught up and on track. That means we can assist the treasurer's office just like we're doing with the Auditor-Controller's office. It's a priority. It's holding up the Board's ability to know where the county stands financially, how much it could possibly afford for employee raises and potential delays could jeopardize federal funding.

Please let me know how my office can assist.

Debra

From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Monday, March 6, 2023 1:53 PM
To: Lucero, Debra <debralucero@countyofplumas.com>
Cc: Ceresola, Dwight <dwightceresola@countyofplumas.com>
Subject: Numbers Question

Good afternoon Debra,

I spoke with Supervisor Cerasola and he indicated you were waiting for "numbers" from me? He was in a bad service area at the time.

Please clarify which topic.

Thank you.

Fwd: FW: Air B&B Contract

Sharon Roberts <sharon.roberts@plumascounty.org>

To:Lucero, Debra <debralucero@countyofplumas.com>

0

Signed Voluntary Collection Agreement.pdf; _letters_Itr_346afd6acfebc738.pdf;

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

Debra,

Thank you for today's phone call and the copy of the Airbnb contract. Hard to believe you were able to provide this in a few minutes; we have been asking for this for over two years.

I do not have actual contracts with Airbnb and other counties. I have a list of counties in California where Airbnb has contracts. <https://www.airbnb.com/help/article/2297>

In several counties, they also collect TBID assessments. Examples; include Mariposa, Morgan Hill, Oceanside, Riverside, San Luis Obispo, and Siskiyou.

At this time, our most significant issues are:

Expediting receipt of funds for the 4th quarter of 2022 or obtaining a bridge loan until this payment can be made.

Getting the Airbnb contract changed so that Airbnb rentals pay the 2% assessment along with the TOT. Or changing the policy of the county not requiring Airbnb providers to obtain a TOT certificate

Having contract obligations met by the tax collector's office

Going after non-compliant vacation rentals to register with the county and pay both TOT and FRTA assessment.

Deleting requirement for audit of every two years of FRTA books to once every five years.

Look forward to meeting you in person soon.

Sincerely,

Sharon Roberts
Feather River Tourism Association
540-736-6188

On Mon, Apr 3, 2023 at 2:25PM Lucero, Debra <debralucero@countyofplumas.com> wrote:

Hello Tom:

I forgot to cc you on this email.

Debra

From: Lucero, Debra
Sent: Monday, April 3, 2023 2:24 PM
To: sharon.roberts@plumascounty.org
Subject: Air B&B Contract

Hello Sharon:

Here is the Air B&B Contract. Let me know if you find an example of another county that has a different agreement. We could build off of that agreement. I can call Butte County and see how they handle it.

Also attached is an example of a letter sent last April 2022.

It looks like that was the last bit of work done.

Also, the dashboard shows 143 properties non-compliant.

Debra

[Debra Lucero](#)

County Administrative Officer

Lucero, Debra

From: Lucero, Debra
Sent: Thursday, April 6, 2023 3:21 PM
To: White, Julie
Cc: Ceresola, Dwight; McGowan, Tom; Nieman, Martee; Stuhr, Gretchen
Subject: Loan to FRTA

Good Afternoon, Julie:

I met with Sharon Roberts and Joe Niesyn with Feather River Tourism Association (FRTA) after they met with you today. They were very gracious. It seems they are still confused about how monies are collected and paid out and unsatisfied with the reporting, however, what they need immediately is a loan against the \$15,000 or so that the county has in its coffers that will be coming to them shortly. This is due to the fact they took out a loan a couple of years ago that is coming due and they calculated their quarterly earnings would cover this when it came due. Because they received less than expected, they still have this need.

The item will be on the April 11 agenda at \$15,000 instead of \$24,000 and I wanted to give you a heads up.

I asked them to hold off on the other items they want to agendize to give us a chance to meet and discuss solutions.

Those items include:

1. Air B&B contract and those on multiple platforms that are being missed in assessment and/or tax collection
2. The fact the county is not following its own policy that ANY lodging facility with stays under 30 days must have a certificate (last updated in the 90s I'm told)
3. Lodging providers who are not compliant and paying the 2% assessment – these folks need to be identified because FRTA cannot legally advertise them on their website or in promotional materials.
4. Non-compliant properties – Granicus last identified 150 or so non-compliant properties (in the March report). It appears the last time letters went out to these folks was in April 2022.

I thought it would be good to include Martee in these meetings as I understand she did TOT duties while working in your office and is now the Auditor-Controller. I also would like Gretchen to attend to explain about the Air B&B Contract. I'll send out an invite for sometime in mid-May for the meeting. That will give everyone time to gather information and see where we are. I know you've told me about Megabyte and the fact it doesn't work well but we need to get this figured out so it's not as much work for your office and FRTA gets the information and timely payments it needs to be effective.

I will also explore other counties and see what they do for TOT, collection, Air B&B and other platforms.

Thank you.

Debra



Debra Lucero
County Administrative Officer
Phone 530-283-6446 Mobile 530-520-8542
Web www.countyofplumas.com Email
debralucero@countyofplumas.com
520 Main Street, Room 309, Quincy, CA 95971



Request to be on April 11 Agenda as an action item

Sharon Roberts <sharon.roberts@plumascounty.org>

To:Lucero, Debra <debralucero@countyofplumas.com>

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To Whom it May Concern,

Feather River Tourism Association is requesting to be on the April 11th, Board of Supervisor meeting.

Our request is for a bridge loan of 15,000 to be paid back when we receive our 2nd quarter 2023 payment.

As of Jan. 31st 2023 the county is holding a gross amount of 15,169.34 of Feather River Tourism Funds. Net amount due to Feather River Tourism Association is 14,865.95

Thank-you,

Sharon Roberts
Feather River Tourism Association
530-736-6188

Payments to FRTA

Sharon Roberts <sharon.roberts@plumascounty.org>

To:JulieWhite@plumascounty.com <JulieWhite@plumascounty.com>;JenniferTucck@plumascounty.com <JenniferTucck@plumascounty.com>

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April 7, 2023

Dear Julie and Jennifer,

Thank you for taking the time to help us understand how you generate payments to FRTA. We have been talking apples and oranges for some time now. This has led to misunderstanding and frustration on both our parts.

Our understanding has been:

1. TOT payments and reports are required to be mailed to the Tax Collector's office no later than the last day of the month after the end of a quarter.
2. For example, the 4th quarter payments and reports are not required to be mailed until the end of January.
3. Allowing for the mail, you may not receive all timely payments until the middle of February.
4. We would then anticipate a check for 4th Q 2022 assessments collected in October, November, and December by March of 2023 (30 days after all timely payments would have been received).

What you shared on Thursday:

1. When you report TOT numbers and calculate our assessment, you report by the quarter your office receives and deposits the money, not by the quarter lodging providers collected the assessments.
2. You do not have reports to share with us, nor can you generate anything to show us data by the quarter lodging providers collected the money.
3. Our next payment can be expected sometime in May. This will be for funds your office received in January, February, and March of 2023.
4. In January 2023, you collected and deposited into a holding account \$15,169.34 dollars.
5. Your office has additional FRTA assessment income deposited in February. However, you are not ready to share this amount until you balance all the numbers.
6. There is also a possibility that funds were deposited in March.

What we do not understand:

1. If you send checks 45-90 days after the end of the quarter in which you receive funds, then why did the \$13,414.33 we received in March only represent two deposits for 11/30/22 and 12/9/22?
2. In understanding your process, funds should have been collected in October and early November for revenues earned in the 3rd quarter ending September 30.

3. What happened to these funds? Were they included in the December check, or are we still owed those deposits?

What we would like to do and need:

1. We are more than willing to work with you when payments need to be made and willing to make a change in the contract if needed.
2. Our lodging providers are responsible for properly accounting for the funds they collect and remit to the county. This necessitates us having reports we can share with lodging providers.
3. We would like to set a timeframe that works for your office but does not hold up our funds longer than necessary.
4. We need to be able to track the return on investment (ROI) of dollars invested with us. One of our essential measurements is data on revenues received per quarter earned.
5. To meet the requirements of our management plan, quarterly reports by microzones are essential to our operations.
6. We need interest and penalties reported separately from the collected assessment. Currently, we do not require the interest and penalty by microzone.

Please respond if I am understanding things correctly or correct me as needed. Please confirm what has happened to payments received in October and early November.

Sincerely,

Sharon Roberts
Feather River Tourism Association
530-736-6188

Lucero, Debra

From: White, Julie
Sent: Friday, April 7, 2023 10:50 AM
To: Joe Niesyn
Cc: Lucero, Debra; Ceresola, Dwight; Stuhr, Gretchen; Hagwood, Greg; Tuck, Jennifer
Subject: FRTA

Good morning Joe,

A check has been requested from the Auditor's office in the amount of \$30,948.61 representing the 1st quarter, January – March, 2023. We will call you when the check and reports are ready to be picked up.

Thank you.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971
(530) 283-6410

Re: April 11 Agenda & Schedule Another Meeting

Sharon Roberts <sharon.roberts@plumascounty.org>

To:Lucero, Debra <debralucero@countyofplumas.com>

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Debra,

Thank you for taking the time to meet with us. I look forward to working with you.

Mid-May sounds good for a meeting. I am sure several FRTA board members would also like to attend.

Sharon Roberts
Feather River Tourism Association
530-736-6188

On Fri, Apr 7, 2023 at 8:48 AM Lucero, Debra <debralucero@countyofplumas.com> wrote:

Dear Sharon, Joe:

Thank you for meeting with me yesterday.

We've agendized a \$15,000 "loan" against what is owed to FRTA to cover late receipt of FRTA assessments for Quarter 4 of 2022. This will occur on the April 11, 2023 Board of Supervisors meeting.

Also, we'd like to schedule a staff meeting with you for mid-May (an invite will follow) to discuss the other items you brought up for discussion.

Those items include:

1. Air B&B contract and those on multiple platforms that are being missed in assessment and/or tax collection
2. The fact the county is not following its own policy that ANY lodging facility with stays under 30 days must have a certificate (last updated in the 1990s, I'm told)
3. Lodging providers who are not compliant and paying the 2% assessment – these folks need to be identified because FRTA cannot legally advertise them on their website or in

promotional materials.

4. Non-compliant properties – Granicus last identified 150 or so non-compliant properties (in the March report). It appears the last time letters went out to these folks was in April 2022.

Meanwhile, I will also explore other counties and see what they do for TOT, collection, Air B&B and other platforms.

Thank you.

Debra



[Debra Lucero](#)

County Administrative Officer

[Phone](#) 530-283-6446 [Mobile](#) 530-520-8542

[Web](#) www.countyofplumas.com [Email](#) debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA
95971



Lucero, Debra

From: Nieman, Martee
Sent: Monday, April 10, 2023 2:17 PM
To: White, Julie; Stuhr, Gretchen
Subject: RE: FRTD
Attachments: 3RD Q 2122 5568.pdf; 4th Q 2122 5568.pdf; 4th Q 2223 5568.pdf; Balance Sheet 2223 P6.pdf
Importance: High

Julie,

The issue is that the FRTD has raised concern regarding their revenue for FY22/23 4th quarter. They have had several meetings with Debra and are requesting a \$15,000.00 loan from the county to make up for 4th quarter revenue. The 4th quarter revenue for T.O.T was not due until January 31, 2023. With post marks and posting time we have understated their revenue for the 4th quarter. The claim that was submitted to the auditor office on March 15, 2023, for \$13,414.33 was only the balance left in the fund as of December 31, 2022. The revenue for 4th quarter T.O.T FRTD assessment should have been through February 2023. This would be the 4th quarter T.O.T revenue since T.O.T is done by calendar quarters. Going forward we will need the documentation to be clear since the FRTD board is questioning the terms of the contract. I have attached the FY2122 3rd and 4th quarter claims which shows that the 3rd quarter was paid through November 30th and the 4th quarter was paid through February 28th. I am aware of all the issues and struggles that we have endeavored through the conversation of the T.O.T system as well as staff changes. In my opinion without reviewing the documentation that I requested the revenue for the 4th quarter would be \$30,848.21. The balance for February was \$44,670.95 minus the payment of \$13,414.33 and the \$408.41 that needs to be moved into T.C.T until it can go the board and refunded back to the proper payees for payments received in error for parcels outside of the district. It is my opinion that this will help clear up some of the concerns and misunderstandings with the revenue for the 4th quarter. Like I previously stated I was asked to review the information before the meeting tomorrow morning.

Thank you,

Markee Graham

Plumas County Auditor Controller

530-283-6249

marteenieman@countyofplumas.com

From: White, Julie <JulieWhite@countyofplumas.com>

Sent: Monday, April 10, 2023 12:34 PM

To: Nieman, Martee <MarteeNieman@countyofplumas.com>; Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>

Subject: RE: FRTD

I'm trying to get this organization paid. I do not understand why this is such a critical issue today and has never been requested with prior payments? The distribution of funds has remained the same.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Marysville, CA 95971
(530) 283-6410

From: Nieman, Martee <MarteeNieman@countyofplumas.com>
Sent: Monday, April 10, 2023 12:14 PM
To: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; White, Julie <JulieWhite@countyofplumas.com>
Subject: FRTD
Importance: High

Gretchen & Julie,

I have been requested to review the information for the Board of Supervisor meeting 4/11/23 consent agenda item 3. A. I am requesting the back up for deposits into the custodial fund 5568 for the Feather River Tourism Association. The deposits that I have requested to review are T.O.T deposits #157502 posted on 1/18/23, #157749 posted on 2/3/23, and #157770 posted on 2/7/23. To make a clear determination I will need to review the returns from the lodging providers for each one of the above deposits. The T.O.T returns are considered confidential; however, I am considered a confidential county employee being the Auditor Controller along with all Auditor staff. This is a time sensitive matter and I do apologize Julie since today is the 10th of April and it is tax deadline. At this time, I cannot authorize the warrant be cut for \$30,948.61 until a review can be made. Please advise that the information requested can be released for my review.

Thank you,

Martee Graham

Plumas County Auditor Controller
530-283-6249
marteenieman@countyofplumas.com

FW: Examples of some TOT reporting in other jurisdictions

Lucero, Debra <debralucero@countyofplumas.com>

To:Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>

FYI ... I asked Sharon for examples of other jurisdictions in terms of reporting. I am waiting to hear back from Butte County to see how they interact with their TBID and how reporting works and who is doing it within the county. I am also exploring Granicus as a turn-key solution to all of it – if that's an option. Dwight said Julie is willing to consider an option like this.

From: Sharon Roberts <sharon.roberts@plumascounty.org>

Sent: Tuesday, April 11, 2023 7:49 AM

To: Lucero, Debra <debralucero@countyofplumas.com>

Subject: Examples of some TOT reporting in other jurisdictions

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Debra,

Thanks for calling this morning. Here are some quick links to look at later. I would like to help with the structure of future reporting.

Sharon

TOT form for Solvang:

<https://www.cityofsolvang.com/DocumentCenter/View/220/Transient-Occupancy-Tax-Return-Form-PDF>

TOT receipts

<https://www.cityofsolvang.com/DocumentCenter/View/517/TOT-Recap-by-Year-Report-PDF>
<https://www.cityofsolvang.com/DocumentCenter/View/2454/TOT-Summary>

If we could have this information by quarter.

Other reporting by the City of Solvang: <https://www.cityofsolvang.com/DocumentCenter/Index/61>

Example of information on the county website for TOT

<https://www.countyofsb.org/886/Transient-Occupancy-Taxes>

<https://www.marincounty.org/depts/df/transient-occupancy>

Each month, operators will report:

- Gross receipts charged and received for the reporting month.
- Report transient occupancy tax collected from guests:

- Review financial reports from **Airbnb** and **Vrbo** to ensure proper taxes are being collected from guests. If not, operator will be responsible for any additional tax due.
- Mail paper returns or report online using [the online portal](#).
- [Airbnb Gross Earnings Report Instructions](#).
- [Vrbo Reports Instructions](#).

Video of BOS
Session April 11, 2023
see link

Lucero, Debra

From: Lucero, Debra
Sent: Friday, June 9, 2023 8:34 AM
To: White, Julie
Cc: Hagwood, Greg; Ceresola, Dwight; Stuhr, Gretchen; James, Sara; Selvage, Nancy
Subject: Closing Office Early

Good Morning, Julie:

I really don't want to overload your plate but I've had two employees ask me this week why the Treasurer-Tax Collector's Office is allowed to close early – at 4pm. Apparently, this has occurred all week and occurs frequently. They, too, would like to leave early, they said, but are required to have their offices open to 5pm.

I realize you've been dealing with a death in the family and also staffing issues but there are other offices that also have severe staffing shortages and are still required to be open to the public until 5pm. County Counsel has written a letter to you in the past about closing early. It sets a precedent for other employees who feel they are being treated unfairly. Working through lunch to close early isn't an option.

Please let me know how you're going to handle staffing issues and the requirement to be open until 5pm.

Sincerely,
Debra



Debra Lucero
County Administrative Officer
Phone 530-283-6446 Mobile 530-520-8542
Web www.countyofplumas.com Email
debralucero@countyofplumas.com
520 Main Street, Room 309, Quincy, CA 95971



Lucero, Debra

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Tuesday, June 20, 2023 7:24 AM
To: White, Julie
Subject: Feather River Tourism Assessments

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Dates payments have been received by FRTA in the past

QTR	Payment Due County	Payment Received by FRTA
2021 Q1	4/30/2021	6/18/2021
2021 Q2	7/31/2021	9/28/2021
2021 Q3	10/31/2021	12/17/2021
2021 Q4	1/31/2022	3/23/2022
2022 Q1	4/30/2022	6/29/2022
2022 Q2	7/31/2022	9/28/2022
2022 Q3	10/31/2022	12/19/2022
2022 Q4	1/31/2023	4/12/2023
2023 Q1	4/30/2022	
2023 Q2	7/31/2023	
2023 Q3	10/31/2023	
2023 Q4	1/31/2024	
Misc Payment for 12/2 deposit		3/22/2023

We are very confused concerning payments made to FRTA in 2023 because they do not reflect past history of payments and dates received. Previously, we received payments by quarter that were received approximately 45 days after payments were due by lodging providers. Those previous payments were a close match to our budget projections. This has not been the case in 2023.

We received a payment of \$ 13,414 in March, which is when we expected the fourth quarter payment. This payment was quite low compared to what we have received in the past for the fourth quarter. When this check was received, we thought it was the late PG&E payment due to the fact Jennifer Tuck had earlier corresponded with our office and told us to expect a late PG&E payment of about this amount with our 4th quarter payment.

Meeting with Julie in early April, I was then told that the PG&E late payment was issued as part of our 3rd quarter payment. In our discussion, it became apparent that the tax collector's office and FRTA were no longer counting quarters the same. The 13,414 represented funds collected in December by the tax collector's office with no clear backup of what these funds were for. You tried to explain these were funds from December of 2022, and that is what made them fourth quarter. **What happened to the monies received by the county in October and November?**

Then we received a payment of \$30,948 in the middle of April, which you have said is the first quarter because that is when the tax collector received the funds. Payments received in the tax collector's office from Jan. through March would have been for funds earned Oct. – Nov. by lodging providers. RTA is counting this as 4th quarter payment for our records.

Our request is that we are paid within 30 days, no later than 45 days after lodging providers are required to submit quarterly TOT reports. The report should break out monies earned in each micro zone. Penalties and interest should be separate line item. If the reporting does not allow you to break this value out by micro zone we can report all penalties and interest in our general fund if it is possible to break it out by micro zone, great.

The report should list all lodging providers in the district not paying the assessment. This information is required for us to follow our management plan, which by law requires that FRTA spends funds only for lodging providers paying the assessment. At this time, we do not know if we are providing services to lodging providers who still are not paying the assessment.

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege

Per your email received June 8th.

The collections for April – June will be distributed within 30 days of collection. The quarter ends June 8th, with returns and payment due July 31st. Per the agreement, we have until August 31st to remit payment.

This makes no sense. You state collections for April- June will be distributed within 30 days of collection. Then you bring up payments for this time period are not due until July 31st.

You need to stick with one system either pay us 30 days after funds have been received in your office or, preferred way, 30 days after TOT forms are filed.

The big question when did the tax collector's office change from paying 30 plus days after TOT forms are filed to 30 days after the close of quarter monies are received? Did the tax collector's office actually make this change, or were we misinformed in April? What has happened to funds collected by your office in April, May, and, so far, June?

We either have a payment due now from TOT certificates filed in April, or we have a payment due in July for funds your office received in April, May, and June. We definitely have a payment due before August 31st.

It seems for reporting purposes for both the county and the state that funds should be reported by when they are earned, not received by the county for comparisons year to year. Some counties collect TOT monthly, and some quarterly. If funds are reported by when received, Dean Runyan's reports would be useless.

Please double-check your records and confirm when the funds will be released that you are currently holding in our trust account. If needed, we will schedule another board of supervisor meeting in July.

Sincerely,

Sharon Roberts
Feather River Tourism Association

Sharon Roberts
 Feather River Tourism Association
 530-258-3382

On Wed, Jun 28, 2023 at 4:59 PM White, Julie <JulieWhite@countyofplumas.com> wrote:

Good afternoon Sharon,

I have requested County Counsel's opinion on the Management Plan and the remittance of the assessment to the tourism district. I have attached Gretchen's memo. It has also been distributed to the CAO and the Chair of the Board. I have addressed your questions/comments in red below.

We still have no communication from AirBnB. The County contract with Granicus was approved and we will be sending letters to those found not compliant with TOT soon.

Thank you and let me know your further questions.

Julie A. White
 Plumas County Treasurer-Tax Collector
 520 Main Street, Room 203
 Quincy, CA 95971
 (530) 283-6410

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Tuesday, June 20, 2023 7:24 AM
To: White, Julie <JulieWhite@countyofplumas.com>
Subject: Feather River Tourism Assessments

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Dates payments have been received by FRTA in the past

QTR	Payment Due County	Payment Received by FRTA
Earned		
2021 Q1	4/30/2021	6/18/2021
2021 Q2	7/31/2021	9/28/2021
2021 Q3	10/31/2021	12/17/2021
2021 Q4	1/31/2022	3/23/2022
2022 Q1	4/30/2022	6/29/2022
2022 Q2	7/31/2022	9/28/2022
2022 Q3	10/31/2022	12/19/2022
2022 Q4	1/31/2023	4/12/2023
2023 Q1	4/30/2022	
2023 Q2	7/31/2023	
2023 Q3	10/31/2023	

2023 Q4

1/31/2024

Misc Payment for 12/2 deposit

3/22/2023

We are very confused concerning payments made to FRTA in 2023 because they do not reflect past history of payments and dates received. Previously, we received payments by quarter that were received approximately 45 days after payments were due by lodging providers. Those previous payments were a close match to our budget projections. This has not been the case in 2023.

We received a payment of \$ 13,414 in March, which is when we expected the fourth quarter payment. This payment was quite low compared to what we have received in the past for the fourth quarter. When this check was received, we thought it was the late PG&E payment due to the fact Jennifer Tuck had earlier corresponded with our office and told us to expect a late PG&E payment of about this amount with our 4th quarter payment.

As I had previously stated, last fall the Tax Collector's office was attempting to get the funds to your district sooner and split the quarters. The October & November collections were included in the \$96,270.02 check distributed on December. The \$13,414 represents the collections of November 30th and December 9th. These were the only payments in the end of the 4th Quarter 2022.

Meeting with Julie in early April, I was then told that the PG&E late payment was issued as part of our 3rd quarter payment. In our discussion, it became apparent that the tax collector's office and FRTA are no longer counting quarters the same. The 13,414 represented funds collected in December by the tax collector's office with no clear backup of what these funds were for. You tried to explain these were funds from December of 2022, and that is what made them fourth quarter.

What happened to the monies received by the county in October and November?

Jennifer in the Tax Collector's office verified that the PG&E funds were included in the check for \$96,270.02. The October & November were distributed with the \$96,270.02 as stated above.

Then we received a payment of \$30,948 in the middle of April, which you have said is the first quarter because that is when the tax collector received the funds. Payments received in the tax collector's office from Jan. through March would have been for funds earned Oct. – Nov. by lodging providers. FRTA is counting this as 4th quarter payment for our records.

Those are 1st Quarter collected funds representing the 4th Quarter because the 4th Quarter is not due until January 31st.

Our request is that we are paid within 30 days, no later than 45 days after lodging providers are required to submit quarterly TOT reports. The report should break out monies earned in each micro zone. Penalties and interest should be separate line item. If the reporting does not allow you to break this value out by micro zone we can report all penalties and interest in our general fund if it is possible to break it out by micro zone, great.

The Tax Collector's office submitted the micro-zone distribution and penalty and interest breakdown twice for the \$30,948; once when the check was picked up by Joe and again when Joe and Sharon were in the office. The penalties and interest are not reported on the micro-zone reports so they will have been accounted for separately on the report. I also printed reports for the collections of each month January, February and March so you knew the monthly collections. Along with the certificate reports. The Tax Collector's office is willing to provide additional reports if possible; however, there is not a report that will provide penalty and interest per micro-zone at this time.

The report should list all lodging providers in the district not paying the assessment. This information is required for us to follow our management plan, which by law requires that FRTA

spends funds only for lodging providers paying the assessment. At this time, we do not know if we are providing services to lodging providers who still are not paying the assessment.

As mentioned when you were in the office, currently the delinquent reports are not populating and we are discussing this with the software company.

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege

Per your email received June 8th.

The collections for April – June will be distributed within 30 days of collection. The quarter ends June 30th, with returns and payment due July 31st. Per the agreement, we have until August 31st to remit payment.

This makes no sense. You state collections for April- June will be distributed within 30 days of collection. Then you bring up payments for this time period are not due until July 31st.

2nd Quarter, April – June, 2023; 2nd Quarter due to Tax Collector July 31st; 2nd Quarter collections due to FRTA by August 31st per County Counsels memo and the Management Plan.

You need to stick with one system either pay us 30 days after funds have been received in your office or, preferred way, 30 days after TOT forms are filed.

The big question when did the tax collector's office change from paying 30 plus days after TOT forms are filed to 30 days after the close of quarter monies are received? Did the tax collector's office actually make this change, or were we misinformed in April? What has happened to funds collected by your office in April, May, and, so far, June?

Nothing has changed on the collection of TOT within our office and the dates that the returns and payments are due.

We either have a payment due now from TOT certificates filed in April, or we have a payment due in July for funds your office received in April, May, and June. We definitely have a payment due before August 31st.

There is not a payment due to the FRTA until August 31st. When the trust is balanced at the end of each quarter, all funds are distributed.

It seems for reporting purposes for both the county and the state that funds should be reported by when they are earned, not received by the county for comparisons year to year. Some counties collect TOT monthly, and some quarterly. If funds are reported by when received, Dean Runyan's reports would be useless.

Please double-check your records and confirm when the funds will be released that you are currently holding in our trust account. If needed, we will schedule another board of supervisor meeting in July.

Sincerely,

Sharon Roberts

spends funds only for lodging providers paying the assessment. At this time, we do not know if we are providing services to lodging providers who still are not paying the assessment.

As mentioned when you were in the office, currently the delinquent reports are not populating and we are discussing this with the software company.

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege

Per your email received June 8th.

The collections for April – June will be distributed within 30 days of collection. The quarter ends June 30th, with returns and payment due July 31st. Per the agreement, we have until August 31st to remit payment.

This makes no sense. You state collections for April- June will be distributed within 30 days of collection. Then you bring up payments for this time period are not due until July 31st.

2nd Quarter, April – June, 2023; 2nd Quarter due to Tax Collector July 31st; 2nd Quarter collections due to FRTA by August 31st per County Counsels memo and the Management Plan.

You need to stick with one system either pay us 30 days after funds have been received in your office or, preferred way, 30 days after TOT forms are filed.

The big question when did the tax collector's office change from paying 30 plus days after TOT forms are filed to 30 days after the close of quarter monies are received? Did the tax collector's office actually make this change, or were we misinformed in April? What has happened to funds collected by your office in April, May, and, so far, June?

Nothing has changed on the collection of TOT within our office and the dates that the returns and payments are due.

We either have a payment due now from TOT certificates filed in April, or we have a payment due in July for funds your office received in April, May, and June. We definitely have a payment due before August 31st.

There is not a payment due to the FRTA until August 31st. When the trust is balanced at the end of each quarter, all funds are distributed.

It seems for reporting purposes for both the county and the state that funds should be reported by when they are earned, not received by the county for comparisons year to year. Some counties collect TOT monthly, and some quarterly. If funds are reported by when received, Dean Runyan's reports would be useless.

Please double-check your records and confirm when the funds will be released that you are currently holding in our trust account. If needed, we will schedule another board of supervisor meeting in July.

Sincerely,

Sharon Roberts

memo. It has also been distributed to the CAO and the Chair of the Board. I have addressed your questions/comments in red below.

We still have no communication from AirBnB. The County contract with Granicus was approved and we will be sending letters to those found not compliant with TOT soon.

Thank you and let me know your further questions.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971
(530) 283-6410

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Tuesday, June 20, 2023 7:24 AM
To: White, Julie <JulieWhite@countyofplumas.com>
Subject: Feather River Tourism Assessments

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Dates payments have been received by FRTA in the past

QTR Earned	Payment Due County	Payment Received by FRTA
2021 Q1	4/30/2021	6/18/2021
2021 Q2	7/31/2021	9/28/2021
2021 Q3	10/31/2021	12/17/2021
2021 Q4	1/31/2022	3/23/2022
2022 Q1	4/30/2022	6/29/2022
2022 Q2	7/31/2022	9/28/2022
2022 Q3	10/31/2022	12/19/2022
2022 Q4	1/31/2023	4/12/2023
2023 Q1	4/30/2022	
2023 Q2	7/31/2023	
2023 Q3	10/31/2023	
2023 Q4	1/31/2024	
Misc Payment for 12/2 deposit		3/22/2023

We are very confused concerning payments made to FRTA in 2023 because they do not reflect past history of payments and dates received. Previously, we received payments by quarter that were received approximately 45 days after payments were due by lodging providers. Those previous payments were a close match to our budget projections. This has not been the case in 2023.

We received a payment of \$ 13,414 in March, which is when we expected the fourth quarter payment. This payment was quite low compared to what we have received in the past for the fourth quarter. When this check was received, we thought it was the late PG&E payment due to the fact Jennifer Tuck had earlier corresponded with our office and told us to expect a late PG&E payment of about this amount with our 4th quarter payment. As I had previously stated, last fall the Tax Collector's office was attempting to get the funds to your district sooner and split the quarters. The October & November collections were included in the \$96,270.02 check distributed on December. The \$13,414 represents the collections of November 30th and December 9th. These were the only payments in the end of the 4th Quarter 2022.

Meeting with Julie in early April, I was then told that the PG&E late payment was issued as part of our 3rd quarter payment. In our discussion, it became apparent that the tax collector's office and FRTA are no longer counting quarters the same. The 13,414 represented funds collected in December by the tax collector's office with no clear backup of what these funds were for. You tried to explain these were funds from December of 2022, and that is what made them fourth quarter. **What happened to the monies received by the county in October and November?**

Jennifer in the Tax Collector's office verified that the PG&E funds were included in the check for \$96,270.02. The October & November were distributed with the \$96,270.02 as stated above.

Then we received a payment of \$30,948 in the middle of April, which you have said is the first quarter because that is when the tax collector received the funds. Payments received in the tax collector's office from Jan. through March would have been for funds earned Oct. – Nov. by lodging providers. FRTA is counting this as 4th quarter payment for our records.

Those are 1st Quarter collected funds representing the 4th Quarter because the 4th Quarter is not due until January 31st.

Our request is that we are paid within 30 days, no later than 45 days after lodging providers are required to submit quarterly TOT reports. The report should break out monies earned in each micro zone. Penalties and interest should be separate line item. If the reporting does not allow you to break this value out by micro zone we can report all penalties and interest in our general fund if it is possible to break it out by micro zone, great.

The Tax Collector's office submitted the micro-zone distribution and penalty and interest breakdown twice for the \$30,948; once when the check was picked up by Joe and again when Joe and Sharon were in the office. The penalties and interest are not reported on the micro-zone reports so they will have been accounted for separately on the report. I also printed reports for the collections of each month January, February and March so you knew the monthly collections. Along with the certificate reports. The Tax Collector's office is willing to provide additional reports if possible; however, there is not a report that will provide penalty and interest per micro-zone at this time.

The report should list all lodging providers in the district not paying the assessment. This information is required for us to follow our management plan, which by law requires that FRTA spends funds only for lodging providers paying the assessment. At this time, we do not know if we are providing services to lodging providers who still are not paying the assessment.

As mentioned when you were in the office, currently the delinquent reports are not populating and we are discussing this with the software company.

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege

Per your email received June 8th.

The collections for April – June will be distributed within 30 days of collection. The quarter ends June 30th with returns and payment due July 31st. Per the agreement, we have until August 31st to remit payment.

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Please double-check your records and confirm when the funds will be released that you are currently holding in our trust account. If needed, we will schedule another board of supervisor meeting in July.

Sincerely,

Sharon Roberts
Feather River Tourism Association

Request to be on July 11th Agenda

Sharon Roberts <sharon.roberts@plumascounty.org>

To:Lucero, Debra <debralucero@countyofplumas.com>;McGowan, Tom <TomMcGowan@countyofplumas.com>
Cc:Susan Bryner <susan.bryner@gmail.com>;Karen Kleven <karen.kleven@plumascounty.org>

scan0137 (1).pdf; 1st Q ck #20240329.pdf; scan0140.pdf;

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Dear Debra and Tom,

First off, thank you for the efforts you both have made to assist FRTA in getting payments from the tax collector's office in a timely manner. Julie is still not following the memorandum sent out by County Counsel on June 22nd.

FRTA has made obligations based on quarterly payments. If we are unable to receive payment immediately, we will need to stop all marketing and staffing or look for loans again. Neither of these options sits well with our board.

The last email I have from Julie was on June 29th

White, Julie

to Debra, Dwight, me, Gretchen, Jennifer, Susan, Karen

Good morning,

The FRTA assessments for the 1st Quarter, January – March, 2023, due to County April 30th, due to FRTA by May 30th, were distributed April 11th. There are no further funds to be distributed until the 2nd quarter TOT returns/payments are submitted by July 31st, due to FRTA August 31st.

I will let Gretchen submit further comments.

Thank you.

It is apparent that Julie truly does not have a clue about what is going on in her office. I met with Julie on April 6 in her office, and she convinced me that our problem was that FRTA was counting quarters based on when lodging providers collected the TOT (at the time of guest staying), and the county was counting quarters based on when the tax collector received the money. She is not even following through with this explanation.

The check, which was cut on April 11th, states that the 30,948.81 was for the 4th quarter. The check cut on March 21st does not state what it is for.

The backup Julie provided for that check shows that this amount was from two deposits, one on 11/30/2022 and one on 12/9/2022. I cannot completely follow her calculations, but both those deposits were mainly made up of delinquent payments. The calculations show that the 11/30 payment was for delinquent assessments by one month. I cannot account for 381.44 cents.

The 12/9/2022 looks like it is for assessments that are two months late based on the 10% penalty of 1,834.71. I cannot determine how the 1% interest is 802.12

The following are action items we would like the board to make. At this time, the most important is receiving our payment from the April 30th Transient Occupancy Returns, which is not over 30 days delinquent. The others are also very important, but we would like your input if we include them at this time or wait.

ACTION ITEMS

1. Immediate release of funds being held in the FRTA trust account from monies deposited in April, May, and June 2023 from the April 30th Transient Occupancy Returns
2. Determination if all funds from the April 30th Transient Occupancy Returns have actually been deposited in the FRTA trust account.
3. For the past year of 2022, the current year of 2023, and future years to have the actual TOT amount for the district provided when payments are made to FRTA.

4. BOS to direct someone in the County to send a certified/registered letter to Airbnb for contract change to include the 2% assessment.
5. For FRTA to be provided a copy of the contract change.
6. Determination by BOS if the current TOT ordinance will be followed, requiring all overnight rentals to have individual TOT certificates.
7. Reporting to FRTA to include lodging providers paying and not paying the assessment.

Is this something that one of you can submit on behalf of FRTA to be on the agenda? If not, we will submit it by noon with your input if we should limit our request at this time to receiving our payment or if this is a good time to bring up many of the problems we are having with the tax collector's office.

Thank you in advance for your help with this.

Sharon Roberts

Feather River Tourism Association

530-258-3382

FRTD and Sharon Roberts e-mail

McGowan, Tom <TomMcGowan@countyofplumas.com>

To:Lucero, Debra <debralucero@countyofplumas.com>

Debra:

I see this as a two fold opportunity.

**1)you meet with Julie and get this on track
for on time payments and get ALL TOT
payments**

**due the county as well as FRTD 2%
assessments collected.**

**2) put it on the agenda for all to
understand or I ask a lot of questions that
have been posed to me for years.... Yes
years.**

**The county has left six figures of income
uncollected and it appears that the board
is not concerned. I am aware that you and
CLA CPA's are working on it but this is no
way to do business. The FRTD represent
many throughout the county who do
conduct their businesses according to the
law, why don't we?**

Tom

RE: Feather River Tourism Assessments

McGowan, Tom <TomMcGowan@countyofplumas.com>

To:Lucero, Debra <debralucero@countyofplumas.com>

Debra:

I agree that resolving this in open session is unlikely. We, Plumas County, can not continue to conduct business in this manner. If these issues can not be done in house then open session will be the only recourse.

Tom McGowan
Supervisor District 3



From: Lucero, Debra <debralucero@countyofplumas.com>

Sent: Monday, July 3, 2023 8:17 AM

To: White, Julie <JulieWhite@countyofplumas.com>; Sharon Roberts <sharon.roberts@plumascounty.org>

Cc: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; Tuck, Jennifer <JenniferTuck@countyofplumas.com>; James, Sara <SaraJames@countyofplumas.com>; Susan Bryner <susan.bryner@gmail.com>; Karen Kleven <karen.kleven@plumascounty.org>; Ceresola, Dwight <dwrightceresola@countyofplumas.com>; Nleman, Martee <MarteeNleman@countyofplumas.com>; McGowan, Tom <TomMcGowan@countyofplumas.com>

Subject: RE: Feather River Tourism Assessments

Good Morning, Julie and Sharon:

I spoke to our Auditor-Controller about what is currently in the account and what was paid previously.

As Julie mentioned, she paid the previous quarter early – April 11 which the payment was not due until April 30 from TOT payers and not due to FRTA until May 30. FRTA is not asking to be paid early but as scheduled which has not been happening. Due to the difference in payment schedules, FRTA has found itself cash-strapped rather than having an even flow of funds.

Lucero, Debra

From: Lucero, Debra
Sent: Monday, July 3, 2023 8:17 AM
To: White, Julie; Sharon Roberts
Cc: Stuhr, Gretchen; Tuck, Jennifer; James, Sara; Susan Bryner; Karen Kleven; Ceresola, Dwight; Nieman, Martee; McGowan, Tom
Subject: RE: Feather River Tourism Assessments

Good Morning, Julie and Sharon:

I spoke to our Auditor-Controller about what is currently in the account and what was paid previously.

As Julie mentioned, she paid the previous quarter early – April 11 which the payment was not due until April 30 from TOT payers and not due to FRTA until May 30. FRTA is not asking to be paid early but as scheduled which has not been happening. Due to the difference in payment schedules, FRTA has found itself cash-strapped rather than having an even flow of funds.

DATES PAYMENTS H

QUARTER EARNED	PAYMENT DUE TO COUNTY BY TOT PAYERS	PAYMENT DUE TO FRTA PER CONTRACT
2021 Q1	4/30/2021	5/30/20
2021 Q2	7/31/2021	8/30/20
2021 Q3	10/31/2021	11/30/20
2021 Q4	1/31/2022	2/28/20
2022 Q1	4/30/2022	5/30/20
2022 Q2	7/31/2022	8/30/20
2022 Q3	10/31/2022	11/30/20
2022 Q4	1/31/2023	2/28/20
2023 Q1	4/30/2023	5/30/20
*Misc Payment	12/02/22 deposit	

Cash flow is essential in managing a TBID and regular payments as scheduled is important. The County Counsel has explained when the payments are due and it's clear they have not been made in a timely manner. That's why FRTA came to the BOS asking for a bridge loan a couple of months ago. Now, they will have to wait two more months for a payment that should have been made May 30, 2023.

I propose paying through May 15 what is due and get that payment, which should have been made May 30, 2023, to FRTA. We need to get this back on track.

Lucero, Debra

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Monday, July 3, 2023 8:26 AM
To: Lucero, Debra
Cc: Susan Bryner; Karen Kleven
Subject: Re: Feather River Tourism Assessments

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Thank-you Debra.

I would prefer to not have to be in front of the board on July 11th also. Will call you between 9:30 and 10:00 to see if this can be resolved without going to the board.

Sharon

On Mon, Jul 3, 2023 at 8:17 AM Lucero, Debra <debralucero@countyofplumas.com> wrote:
Good Morning, Julie and Sharon:

I spoke to our Auditor-Controller about what is currently in the account and what was paid previously.

As Julie mentioned, she paid the previous quarter early – April 11 which the payment was not due until April 30 from TOT payers and not due to FRTA until May 30. FRTA is not asking to be paid early but as scheduled which has not been happening. Due to the difference in payment schedules, FRTA has found itself cash-strapped rather than having an even flow of funds.

DATES PAYMENTS HAVE BEEN RECEIVED BY FRT

QUARTER EARNED	PAYMENT DUE TO COUNTY BY TOT PAYERS	PAYMENT DUE TO FRTA PER CONTRACT	PAYMENT RECEIVED BY FRTA
2021 Q1	4/30/2021	5/30/2021	6/18/2021
2021 Q2	7/31/2021	8/30/2021	9/28/2021
2021 Q3	10/31/2021	11/30/2021	12/17/2021
2021 Q4	1/31/2022	2/28/2022	3/23/2022
2022 Q1	4/30/2022	5/30/2022	6/29/2022
2022 Q2	7/31/2022	8/30/2022	9/28/2022
2022 Q3	10/31/2022	11/30/2022	12/19/2022
2022 Q4	1/31/2023	2/28/2023	4/12/2023
2023 Q1	4/30/2023	5/30/2023	In dispute
*Misc Payment	12/02/22 deposit		3/22/2023

Cash flow is essential in managing a TBID and regular payments as scheduled is important. The County Counsel has explained when the payments are due and it's clear they have not been made in a timely manner. That's why FRTA came to the BOS asking for a bridge loan a couple of months ago. Now, they will have to wait two more months for a payment that should have been made May 30, 2023.

I propose paying through May 15 what is due and get that payment, which should have been made May 30, 2023, to FRTA. We need to get this back on track.

Sharon has asked for this to be put on the July 11th agenda since the organization will once again be cash-strapped. I would like to avoid putting it on the agenda and solve this issue in-house if possible. It doesn't serve anyone to make a public display.

I will follow up with a phone call, Julie, to make sure you received this. FRTA is also asking for the following:

ACTION ITEMS

1. Immediate release of funds being held in the FRTA trust account from monies deposited in April, May, and June 2023 from the April 30th Transient Occupancy Returns
2. Determination if all funds from the April 30th Transient Occupancy Returns have actually been deposited in the FRTA trust account.
3. For the past year of 2022, the current year of 2023, and future years to have the actual TOT amount for the district provided when payments are made to FRTA.
4. BOS to direct someone in the County to send a certified/registered letter to Airbnb for contract change to include the 2% assessment.
5. For FRTA to be provided a copy of the contract change.
6. Determination by BOS if the current TOT ordinance will be followed, requiring all overnight rentals to have individual TOT certificates.
7. Reporting to FRTA to include lodging providers paying and not paying the assessment.

I would like to work with FRTA and Julie on this list.

Please let me know if this is agreeable to everyone. Payments to FRTA must be made as proposed in the contract. Our County Counsel has sent a letter to the Treasurer-Tax Collector stating this.

Thank you for your cooperation. I've cc'd the Chair, Supervisor Ceresola and Supervisor Torn McGowan who were cc'd on previous correspondence by Sharon as well as our County Counsel and others who were listed previously.

Sincerely,
Debra

Lucero, Debra

From: Lucero, Debra
Sent: Friday, July 7, 2023 8:01 AM
To: White, Julie; Nieman, Martee; Stuhr, Gretchen
Cc: Ceresola, Dwight; Hagwood, Greg
Subject: FRTA Solutions

Hello Everyone:

I'm writing to recap our meeting yesterday regarding FRTA and timely payments and the other seven items listed. FRTA had asked to be on Tuesday's agenda but we think that can now be avoided. I will send this the recap to Sharon Roberts at 9am today unless I hear back from anyone on this email.

Here's the recap:

1. Julie will create a warrant for monies owed to FRTA through May 15, 2023. That amount is about \$17,000+ according to Martee. The deadline for this will be Tuesday, July 11 at 4pm.
2. We will also look at the contract for possible amendments to assure the payments will be made in a timely manner. More on that to come as we go through the contract.

Now, as for the other ACTION ITEMS that FRTA referred to (see answers in red below):

FRTA ACTION ITEMS

1. Immediate release of funds being held in the FRTA trust account from monies deposited in April, May, and June 2023 from the April 30th Transient Occupancy Returns - We cannot release the April, May, June payment until July 30. It will include anything that has come into the account at that time. The payment will be made in a timely manner by the deadline.
2. Determination if all funds from the April 30th Transient Occupancy Returns have actually been deposited in the FRTA trust account - Julie said that as soon as the 2% is collected, the amount is directly deposited into the FRTA trust account.
3. For the past year of 2022, the current year of 2023, and future years to have the actual TOT amount for the district provided when payments are made to FRTA - Julie will get back to me on this point. She said the Megabyte software updates may allow her to now do this and she will check into this. I will check back with Julie a week from today on this point.
4. BOS to direct someone in the County to send a certified/registered letter to Airbnb for contract change to include the 2% assessment - According to Gretchen, this cannot occur without a change to our current ordinance which was written in 1975 and amended only with percentage changes to the TOT. There are good examples elsewhere in different counties that will give us good language to require 2% be collected on Airbnb properties as well as others that have cropped up. This process can be started immediately and will take 90 days to adoption.
5. For FRTA to be provided a copy of the contract change - The ordinance process is very transparent and public input is encouraged throughout the process.

6. Determination by BOS if the current TOT ordinance will be followed, requiring all overnight rentals to have individual TOT certificates - This is currently part of the ordinance but enforcement is always an issue as it is complaint driven. I would encourage FRTA to lodge complaints to activate the system in place if there are violations. Please cc me on all complaints so I can assist in this process until we figure out how to make this happen in a more smooth manner.

7. Reporting to FRTA to include lodging providers paying and not paying the assessment - Julie said the Megabyte software may now have a report that would include this information - at least the ones paying (amounts would not be reported). She will get back to me. I will follow up with her one week from today on this item.

Let me know if this captures the conversation.

Thank you.

Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email
debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971

FW: Follow-Up on Check/Report for FRTA

Lucero, Debra <debralucero@countyofplumas.com>

To: Ellingson, Gregory <GregEllingson@countyofplumas.com>; Sylvia, Melodie <MelodieSylvia@countyofplumas.com>; White, Julie <JulieWhite@countyofplumas.com>

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FRTA PAYMENT 04 01 2023 - 05 15 2023.pdf;

Good Morning, Everyone:

Julie has attempted to get certain reports (who is paying and who is not paying TOT out of the Megabyte Software program). Apparently, the software is not working correctly. My question is whether Megabyte has been contacted recently on this topic or whether IT may be able to assist Julie in this matter.

I see in the Megabyte manual that there is such a report and there are step-by-step guidelines. Can IT look into this and get back to myself and Julie? Please let me know if Megabyte has been alerted. I'm being told by FRTA that this has been an ongoing issue since the beginning of our relationship – two years?

I'd like to understand the issue from a technical perspective and whether we have attempted to rectify the issue with Megabyte.

Thanks for helping me understand the technical issues.
Debra

From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Tuesday, July 11, 2023 2:34 PM
To: Sharon Roberts <sharon.roberts@plumascounty.org>; Karen Kleven <karen.kleven@discoverplumascounty.org>
Cc: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; Ceresola, Dwight <dwrightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>; Lucero, Debra <debralucero@countyofplumas.com>; Tuck, Jennifer <JenniferTuck@countyofplumas.com>
Subject: RE: Follow-Up on Check/Report for FRTA

Good afternoon,

The check and reports for the FRTA from April 1st – May 15th, 2023 is ready to be picked up at the Tax Collector's office. Included in this attachment are the check, the balancing back-up, current list of certificates, the micro-zone distribution and TOT reports from April 1st, 2021 – May 15th, 2023.

The report for paying or not paying is not available currently. I have attempted to create a report in different areas of the software system with no results.

Let me know if you have questions, thank you.

Julie A. White
 Plumas County Treasurer-Tax Collector
 520 Main Street, Room 203
 Quincy, CA 95971
 (530) 283-6410

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Tuesday, July 11, 2023 10:54 AM
To: White, Julie <JulieWhite@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>
Cc: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; Sharon Roberts <sharon.roberts@plumascounty.org>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>
Subject: RE: Follow-Up on Check/Report for FRTA

Yes, sorry about that, Julie. You're absolutely correct. August 31, 2023 is the deadline for the next payment.

From: White, Julie <JulieWhite@countyofplumas.com>
Sent: Tuesday, July 11, 2023 8:58 AM
To: Lucero, Debra <debralucero@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>
Cc: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; Sharon Roberts <sharon.roberts@plumascounty.org>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>
Subject: RE: Follow-Up on Check/Report for FRTA

Good morning,

I have the check on my desk and am working on the reports. If some of the reports are not available at this time, I will submit what is available with the check to FRTA by 4:00 today.

Per Gretchen the funds for this check are from April 1st – May 15th, 2023, and then the funds would be distributed as the MOU states. Therefore, the next check would be May 16th – June 30th, returns and payment due to the County July 31st, distributed to FRTA by August 31st, 2023.

Thank you.

Julie A. White
 Plumas County Treasurer-Tax Collector
 520 Main Street, Room 203
 Quincy, CA 95971
 (530) 283-6410

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Tuesday, July 11, 2023 8:23 AM
To: White, Julie <JulieWhite@countyofplumas.com>; Nieman, Martee <MarteeNieman@countyofplumas.com>

Cc: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>; Sharon Roberts <sharon.roberts@plumascounty.org>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Hagwood, Greg <GregHagwood@countyofplumas.com>
Subject: Follow-Up on Check/Report for FRTA

Good Morning, Julie & Martee:

I was following up on our meeting regarding the check for FRTA and the report. We had set a deadline for 4pm today.

I also wanted to send a reminder that any monies for the Second Quarter – April, May, June – would be due July 30 per the contract.

Please advise on both accounts.

Thank you!
Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971



Lucero, Debra

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Monday, July 17, 2023 9:39 AM
To: White, Julie; Tuck, Jennifer
Subject: Spreadsheet of assessment
Attachments: summary TOT-Assessments (1).xlsx

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

Julie and Jennifer,

I am attaching the spreadsheet I spoke with Jennifer about this morning.

My biggest question is, where is the 13,414 dollar check accounted for in the reports you sent us?

2nd question: Can you see a problem with my spreadsheet? None of our checks match what I have calculated; they should be from numbers I pulled from your reporting.

I am out for the rest of the day.

Sharon



Date September 28, 2023

To Whom It May Concern,

Back in 2012, when the County stopped funding the Visitor Bureau, a group of concerned business owners gathered monthly at Moon's in Quincy. The group worked to raise money to keep the plumascounty.org site active, placed a few ads, and kept in contact with news media.

The group kept in contact with the BOS and hoped that when the economy improved, the BOS would once again fund tourism in the county.

By 2014 the group felt other options needed to be looked at. The group (Hospitality and Tourism Council) raised 30,000 dollars and entered into an agreement with Civitas to help form a Tourism Improvement District.

Outreach began with meetings in Lake Almanor, Quincy, and Graeagle. In the beginning, most lodging providers were against the idea. The consensus was that when the county raised the TOT tax from 6% to 9%, the county promised to earmark 3% for tourism. Before thinking about a TID, the county should once again spend at least some of the TOT revenue on tourism.

The group main presentations to BOS and met individually with supervisors. It was determined the BOS was not ready to fund tourism. At the same time, Carl Ribaudo gave a presentation to local business owners showing that Plumas County was losing market share to other Northern California Counties. As business owners, we had two choices do nothing and continue to lose market share or find a sustainable way to fund tourism.

The group continued outreach throughout the county and finally had buy-in from the Lake Almanor Area and Quincy area. There was strong opposition from several lodging providers in Eastern Plumas County. The idea of just representing a portion of the interested county was shared with BOS members. BOS members indicated that this idea most likely would not have the county's support. To have the support of the County, the whole county needed to be included.

More outreach was done in Eastern Plumas County. The owner of Chalet View invested money with the tourism group. However, we could not get what we thought would be over 50% of Eastern Plumas County on board. Due to the weighted vote, the group felt Eastern Plumas could prevent an overall vote of over 50% in favor.



With much persuasion, the BOS agreed to leave Eastern Plumas County out of the boundaries of the Feather River Tourism Management District.

In October 2018, a draft management plan was sent to Craig Settlemire for review, and a presentation was given to the Board of Supervisors. Julie would not work on this project without the BOS telling her to do so.

There was so much pushback from the tax collector's office on how much work it would be to collect the assessment FRTA offered to do our own collections.

FRTA had petitions signed and in hand and was ready for the Board of Supervisors to approve a Resolution of Intent as early as March 12, 2019. However, due to delays mostly caused by the tax collector's office, the Resolution of Intent was not passed until more than a year later on August 18, 2020. A public hearing was held on September 15, 2020, and the Resolution to form the Districts passed on October 6, 2020, just a few days under six years since a contract was signed with Civitas to form a TID. FRTA holds the record for the longest timeframe to pass a TID.

The district officially began on January 1, 2021. From the beginning, we were stonewalled by the tax collector's office. Neither the tax collector's office nor county counsel would help draft a contract between FRTA and the County. We were required to engage Civitas again at an additional cost to draft a contract. The county did not sign the contract until June 1st, taking six months to get the contract approved and signed by the County.

Our 1st payment was not received until June 21, 2021. To date, the only timely payment was the second quarter of 2023, paid at the end of August. Accomplishing this took many phone calls and emails to the tax collector's office and the assistance of the county CAO. Without her help, we most likely would not have received the check on time.

In July, a spreadsheet was sent to the tax collector's office showing that none of the payments made matched the documentation sent to us by their office. From the spreadsheet, we show the possibility that we have been underpaid by over 25,000.

The last email received from Jennifer Tuck on August 16th:

I have started from the beginning, of May 2021 and have moved forward matching Quarter Payments to the checks that have been issued. What I have found is the penalties and interest on the reports and not matching to our deposit spread sheet that we use to balance out quarterly. I have been looking for any report I can to help me identify my findings and I am



FRTA FEATHER RIVER
TOURISM
ASSOCIATION
PO BOX 1307, QUINCY, CA 95971
FeatherRiverTourism.com



coming up short. I have a ticket in with the software company for help with this. I will continue to work on this when I can and get you, my results.

Ongoing problems:

1. We have repeatedly asked for a contract change with Airbnb but have had no progress. At the bare minimum, this has cost us \$ 150,000 in lost revenue.
2. We have repeatedly requested a list of lodging providers in each microzone. We would like to make sure lodging providers are in the proper zone as well as make sure we are reaching out to all lodging providers with TOT certificates in the district.
3. List of lodging providers with TOT certificates but not paying the assessment. Per our management plan, we cannot have direct benefits to lodging providers who do not pay the assessment.
4. List of individual lodging providers as new TOT certificates are submitted. We have received a list of all TOT certificates countywide. The format is tough to use.
5. Refusal to require Airbnb properties to have individual TOT certificates. We have not found another county that does not require a TOT certificate for each Airbnb property. Each Airbnb property is still required to file a return. It may show that all funds have been collected and paid by Airbnb. The tax collector's office has stated that since "Airbnb" has a TOT certificate, individual property owners do not need one. In reading the current TOT ordinance, we strongly disagree. In reading the contract with "Airbnb," it does not state that individual TOT certificates are not required.
6. We were told the tax collector's office was working on a contract with VRBO and have heard nothing else.

Without a resolution to the problems above and documentation that shows FRTA has received all assessments paid, FRTA will have no choice but to consider legal action and request an audit of the tax collector's office's handling of our assessment.

This is a measure we do not want to take. We want to use all our funds to market the region. However, if these problems are not solved, we may not be able to get the district passed again in 2025, when we are up for renewal.

A major concern of lodging providers paying the assessment and TOT is that Airbnb owners, for the most part, are not paying the assessment and most likely not paying the full TOT due to the



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FeatherRiverTourism.com



county. It is very unusual to take only bookings from one source. Airbnb only collects TOT for bookings done on their platform. In addition, Airbnb owners have the option of opting out of Airbnb collecting TOT for them.

If the county is interested in helping FRTA succeed, it needs to take an active role in helping us solve these problems.

Thank you for your consideration in this matter.

Sincerely,

Sharon Roberts
Feather River Tourism Association

Re: timeline

Lucero, Debra <debralucero@countyofplumas.com>

To:Sharon Roberts <sharon.roberts@plumascounty.org>

Hi Sharon:

This is great. A paragraph from you just like what you said below is perfect in your email is perfect. Please send that to me tomorrow.

Debra



Debra Lucero

County Administrative Officer

Phone 530-283-6446 **Mobile** 530-520-8542

Web www.countyofplumas.com **Email**

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA
95971



From: Sharon Roberts <sharon.roberts@plumascounty.org>

Sent: Wednesday, September 27, 2023 8:28 PM

To: Lucero, Debra <debralucero@countyofplumas.com>

Subject: timeline

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

Debra,

I have run out of time and promised something to you tonight. I have a timeline attached.

I will work on a statement that we are fed up with the tax collector's office and still need to hear back from the tax collector's office on checks not balancing with the reports sent.

If we can not resolve issues, we must consider legal options against the tax collector's office.

I am sorry this is not more coherent, but we have been working with Julie.

Looking back, I forgot how much she held up getting the district passed. It took six months to enter TOT certificates into the new system, a few each day, and we had to pay for TOT certificates, which we then needed to figure out which were in the district.

More tomorrow.

I hope this helps.

Sharon Roberts

RE: Letter

Jack W. Hughes <jhughes@lcwlegal.com>

To: Lucero, Debra <debralucero@countyofplumas.com>; James, Sara <SaraJames@countyofplumas.com>
 Cc: Hagwood, Greg <GregHagwood@countyofplumas.com>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Selvage, Nancy <NancySelvage@countyofplumas.com>

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Dear Debra,

Thank you very much for forwarding the document. It is helpful.

Jack

From: Lucero, Debra <debralucero@countyofplumas.com>
Sent: Thursday, September 28, 2023 5:48 PM
To: James, Sara <SaraJames@countyofplumas.com>; Jack W. Hughes <jhughes@lcwlegal.com>
Cc: Hagwood, Greg <GregHagwood@countyofplumas.com>; Ceresola, Dwight <dwightceresola@countyofplumas.com>; Selvage, Nancy <NancySelvage@countyofplumas.com>
Subject: Fw: Letter

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Received this today from FRTA. It's a timeline of sorts (way before my time) but ends with current-day issues. They have asked for information from Julie since July and she has not supplied this information.

It says toward the end ...

"Without a resolution to the problems above and documentation that shows FRTA has received all assessments paid, FRTA will have no choice but to consider legal action and request an audit of the tax collector's office's handling of our assessment.

This is a measure we do not want to take. We want to use all our funds to market the region. However, if these problems are not solved, we may not be able to get the district passed again in 2025, when we are up for renewal."



Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971



From: Sharon Roberts <sharon.roberts@plumascounty.org>

Sent: Thursday, September 28, 2023 12:32 PM

To: Lucero, Debra <debralucero@countyofplumas.com>

Cc: Susan Bryner <susan.bryner@gmail.com>; Karen Kleven <karen.kleven@plumascounty.org>; Janice <janicerobinsonhaman@gmail.com>; Riccardo Jacobus <ricciacobus@gmail.com>; Elizabeth Schramel <schrampie@icloud.com>

RE: Letter

Lucero, Debra <debralucero@countyofplumas.com>

To:Sharon Roberts <sharon.roberts@plumascounty.org>
Yes! Thanks, Sharon.

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Thursday, September 28, 2023 4:48 PM
To: Lucero, Debra <debralucero@countyofplumas.com>
Subject: Re: Letter

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

Debra,

Will this work? I am running out of ink in the printer.

Sharon

On Thu, Sep 28, 2023 at 12:43 PM Lucero, Debra <debralucero@countyofplumas.com> wrote:

Hi Sharon:

Thank you.

The letter is unsigned. Could you resend with a signature? Can you print and scan and send?

I will get this to our county counsel.

Thank you.
Debra

Debra Lucero

County Administrative Officer

Phone 530-283-6446 Mobile 530-520-8542

Web www.countyofplumas.com Email

debralucero@countyofplumas.com

520 Main Street, Room 309, Quincy, CA 95971

From: Sharon Roberts <sharon.roberts@plumascounty.org>
Sent: Thursday, September 28, 2023 12:32 PM
To: Lucero, Debra <debralucero@countyofplumas.com>
Cc: Susan Bryner <susan.bryner@gmail.com>; Karen Kleven <karen.kleven@plumascounty.org>; Janice <janicerobinsonhaman@gmail.com>; Riccardo Jacobus <ricjacobus@gmail.com>; Elizabeth Schramel <schrappie@icloud.com>
Subject: Letter

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

Debra,

Here is the letter promised.

If you think there should be any changes or want it shorter please let me know.

Sharon

Subject: Letter

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

Debra,

Here is the letter promised.

If you think there should be any changes or want it shorter please let me know.

Sharon

This email message has been delivered safely and archived online by [Mimecast](#).

Item 5.A.



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors
FROM: Debra Lucero, County Administrative Officer
MEETING DATE: November 21, 2023
SUBJECT: Clifton, Larson & Allen Recommendations

Recommendation:

Adopt the following recommendations as identified by Clifton, Larson & Allen (CLA).

Background and Discussion:

The County has allocated \$728,000, to date, to the accounting firm Clifton, Larson & Allen (CLA) to assist with finances and review processes in the Treasurer-Tax Collector's, Auditor/Controller's and the CAO's departments. During on-site and virtual visits, three CLA accountants (working nearly full-time since May 2023 on Plumas County issues) came up with the first of many process and best-practice recommendations. These first four recommendations deal specifically with the Treasurer-Tax Collector's office. Traditional "hand" processes done by 10-key and Excel spreadsheets are not keeping up with the complicated compliance reporting required by the State. This is one major factor that has delayed the County's ability to complete its annual external audit. The recommendations made here are "best practices." Implementation will help to assure the continuity of the County's financial workflow.

Action:

Adopt the following recommendations and/or processes to assure the continuity of Plumas County's financial workflow.

1st Recommendation - Set up each person within the Treasury - responsible for banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing of login information).

2nd Recommendation - Setup read-only access rights for the County Administrative Officer & access rights for Auditor-Controller based on the needs of job function.

3rd Recommendation - The Board of Supervisors should obtain an inventory of all County bank accounts and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring and proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties, bank account reconciliations, proper internal controls within the functions of Treasury, Auditor-Controller, and CAO offices.

4th Recommendation – Utilization of investment software to expedite the investment reporting process and to get caught up on investment compliance reporting which has not occurred since August of 2021. In addition, the software can assist with ongoing management of investment reporting and recording of transactions.

Fiscal Impact:

Sympro software purchase. Up to \$40,000 has been included in the Treasurer-Tax Collector's 2023-24 budget for this and other potential software purchases to ease workflow in this office as identified by CLA.

Attachments:

1. Julie White Letter

BOARD OF SUPERVISORS

GREG HAGWOOD, DISTRICT 4



November 9, 2023

Dear Ms. White:

The Board Chair is requesting your presence Tuesday, Nov. 21 to discuss the following four recommendations that have come from Clifton, Larson & Allen (CLA), the accounting firm which has been working with your office, the Auditor-Controller's Department and the County Administrative Office over the past several months. Some of these recommendations date back to August 30, 2023.

These recommendations, as stated by CLA, include the following and will be essential to keep pace with the workload, compliance reporting and are basic best practices.

Recommendations for Cash/Investments include:

1. Recurring Recommendation - set up each person within Treasury department responsible for banking transactions, reconciliations, or review duties with their own appropriate bank login (no sharing logins)
2. Recurring Recommendation - Setup read only access rights CAO & access rights for Auditor Controller based on needs of job function
3. Recurring Recommendation - BOS obtain an inventory of all County bank accounts and review the account listing for completeness and accuracy of all accounts under the County's purview and inclusion for monitoring for proper internal controls, i.e. appropriate access levels assigned, access to statements, monitoring of account balances, proper segregation of duties, bank account reconciliations proper internal controls within the functions of Treasury, Auditor-Controller, and CAO offices.
4. Recurring Recommendation – Utilization of investment software will expedite the process get caught up on investment compliance reporting and ongoing management of investment reporting & recording of transactions

These will be discussed under Department Matters and the Board of Supervisors.

Sincerely,

A handwritten signature in blue ink, appearing to read "Greg Hagwood".
Greg Hagwood
Chair of the Board of Supervisors



**PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM**

TO: Honorable Chair and Board of Supervisors

FROM:

MEETING DATE: January 2, 2024

SUBJECT: Conference with Legal Counsel: Significant exposure to litigation pursuant to Subdivision (d)(2) (1 case) and (e)(2) (2 cases) of Government Code Section 54956.9

Recommendation:

Background and Discussion:

On January 2, 2024, the Board of Supervisors will meet in closed session to confer with legal counsel regarding September 18, 2023, October 20, 2023, November 13, 2023, and November 28, 2023, letters received from Lewis Brisbois Bisgaard & Smith LLP. The letters allege a variety of claims, including a memo sent through the Plumas County Human Resources Department, allegations under Government Code section 54950 et seq., allegations of conflicts of interest, and alleged misconduct by Plumas County personnel.

The letters and memo referenced contain confidential personnel information, and as such cannot be publicly disclosed. This public notice in no way constitutes a waiver of the attorney-client privilege or any other legal privilege that may attach to the County's communication or work product regarding this threatened litigation.

Action:

Fiscal Impact:

Attachments:

None