

# PLUMAS COUNTY

---

## CALIFORNIA Administrative Officer



**TO:** Honorable Chair and Board Supervisors

**FROM:** Debra Lucero, CAO

**MEETING DATE:** September 5, 2023

**SUBJECT:** CAO Report 8/02/23 – 9/05/23

---

### BUDGET UPDATE

#### Target Dates

|          |   |
|----------|---|
| 8/28/23  |   |
| 9/1/23   | Auditor-Controller's office finishing expense and deposit accruals                                      |
| 9/1/23   | CAO to send master budget schedule for review by departments  |
| 9/5/23   | Budget updates due from departments   |
| 9/5/23   | Auditor-Controller to send estimated fund balances to Kelly for transfer calculations                   |
| 9/5/23   | Board to consider/approve union MOU   |
| 9/5/23   | Allocation updates due from Auditor-Controller/Consultant   |
| 9/5/23   | Department comments on master budget schedule due   |
| 9/5/23-  |   |
| 9/8/23   | Finalize Transfers and budget numbers   |
| 9/8/23   | Complete Supplemental schedules (CIP, Debt Service and FA)  |
| 9/11/23- |   |
| 9/15/23  | Finalize CAO's letter and Charts/Graphs   |
| 9/15/23  | Everything due to IT (Import #3, CAO letter, Charts/Graphs, Supplemental Schedules)                     |
|          | Publish Budget Book 10 calendar days ahead (Clerk, Auditor-Controller, online County, online newspaper) |
| 9/19/23  |   |
| 9/22/23  | Deliver 10 copies to Board with all supplements   |
| 9/29/23  | Special Board Meeting to Adopt Budget   |

### GRANTS MANAGER

- August report
  - Most time was spent on Community Resource Center and Long-Term Recovery
  - Aided Senior Transit in grant application
  - A bit of ARPA grant work: Finishing up contracting, delivering checks

- LATCF funds have been deposited into LATCF account 0026 for the second tranche of funding
- Assisted in filling the void of the Clerk of the Board
- Assisted in the Engie meeting and meeting preparation
- Conversations/webinar/conferences on Broadband
- Worked with Sheriff's Office, DA, PW, and Quincy Fire District on SAM – federal grant portal

## **RISK MANAGEMENT & CAL-OES UPDATE**

### **RISK MANAGEMENT – Travis Goings Report-Out**

- Coordinating with Public Health on an Active Shooter Full Scale Exercise at Quincy Junior Senior High School
- Working with Public Works on the Winter Storm Damages 4699-DR
- Attended Fire Safe Council
- Assisted with Disaster Service Worker Survey
- Active Shooter training coordination.
- Attended and presented at Quincy Fire wise.
- Attended and set up two-day multiple class training session with Trindel and Plumas County employees.
- Working on the PRISM renewal application on all County property and items for 23/24 year.
- Attended Trindel Executive Committee meeting.

### **OES – Lori Piny Report-Out**

- Attended and presented at Graeagle Firewise (60+ people) and Quincy Firewise (17 people)
- Updating the County Emergency Operations Plan
- Coordinating with Plumas County Social Services and Red Cross on improving Shelter operations
- Still receiving responses for the Disaster Service Worker Survey sent to Plumas County employees. We have received 191 survey responses.
- Coordinating with Project Camp and securing an MOU with them
- Met with our Sacramento and Reno representatives from the National Weather Service. They will be offering to come to Quincy to present a winter storm prediction; a date is being determined and will be announced.
- Working with Public Works on project time extensions for 4610-DR. Need to know if a project extension needs to be done for project 548252 (all building contents and equipment) and 548253 (building structural damages).
- Working with Public Works on the Winter Storm Damages 4699-DR
- Coordinating with Public Health on an Active Shooter Full-Scale Exercise at Quincy Junior Senior High School
- Attended Fire Safe Council
- Met with Paul Mrowczynski regarding the Plumas County Food Access Plan developed by Plumas & Sierra Counties Community Food Council and Plumas Crisis Intervention Resource Center

## CLIFTON, LARSON & ALLEN (CLA UPDATE)

### Highlights for August:

#### Investments

- Identified & summarized impact of activity in FY2022 that did not get recorded in the Munis general ledger (net reduction to ledger of ~\$30K)
- Expanded scope of identifying Munis cash general ledger variance vs. bank balances to include review of all other bank account activity as above variance was not material to the overall Cash/Bank ending variance of ~\$1.1M
- Researched and identified investment software tool commonly used by numerous Counties in CA – SymPro to assist with investment compliance needs generated systematically, as compared to the current paper tracking methods in place. We are in process of coordinating vendor demos.

#### Cash

- Restructured team to best fit expanded scope of project
- Identified additional bank accounts in Plumas Bank where balances are not being incorporated into the Munis general ledger
- Shadowed Treasury team on daily cash processes, shadowed Auditor Controller team on daily deposit entry into Munis general ledger
- Identified ~\$440K cash variance related to electronic deposits received in Union Bank in FY2022
- Reviewed Plumas Bank remote deposits with no major variances found for FY2022

#### Cash Access Recommendation:

- We recommend that the Board of Supervisors develop and implement a policy for monitoring all cash and investment accounts. Any account opened on behalf of the county should be listed and available for continuous monitoring by the Auditor Controller and CAO office using online read only access.
  - Currently, there is not a complete listing of County bank and investment accounts, and access appears to be restricted to the Treasury department only.
  - Certain bank statements include a note “Do not mail – Shred,” \*\*\*Hold – Customer Pickup. This is very unusual and should be investigated along with access levels and permissions to this bank account and all others for oversight and monitoring purposes.
- We Recommended appropriate online banking access rights for Treasury team with separate logins for each individual on the team that requires access (i.e. - no sharing passwords).

#### Budgets

- Loaded Draft 2 of budgets into Munis & reviewed schedules with Debra
- Investigated and documented loans, created action plan to manage payoff of loans from General Fund in period 13 of FY22/23
- Continuous work to chase outstanding information from several departments on budget information
- Drafting supplemental schedules for Budget Book- collaborating on format for Loans/Leases and Capital Improvements/Fixed Assets
- Analyzed utility expenses across all departments and made updates to FY23/24 budget

- Reviewed and documented processes for Transient Occupancy Tax
- Reviewed procedures around budgeting Transfers and beginning Fund balances
- Planning for Adopted Budget formatting updates

#### Special Districts Payroll Conversion to Munis

- Continued to follow up with Special Districts on making decision regarding payroll transition – currently collected 18 responses of 25 Districts
- Scheduled and participated in Munis training on HR Module and Setup of Payroll for Special Districts
- Collaborated with CAO and HR to Draft outline for Payroll Agreement for Special Districts and County

#### Fixed Asset Conversion to Munis

- Scheduled and participated in Munis training on Fixed Asset Module
- Identified setup changes that need to be made in Munis live version prior to going live & importing assets
- Agreed individual assets on import file to Fixed Asset totals supplied to auditors
- Tested import of ~2,000 individual assets into Munis test system – identified 127 assets missing estimated useful lives; errors on mapping of general ledger accounts to resolve

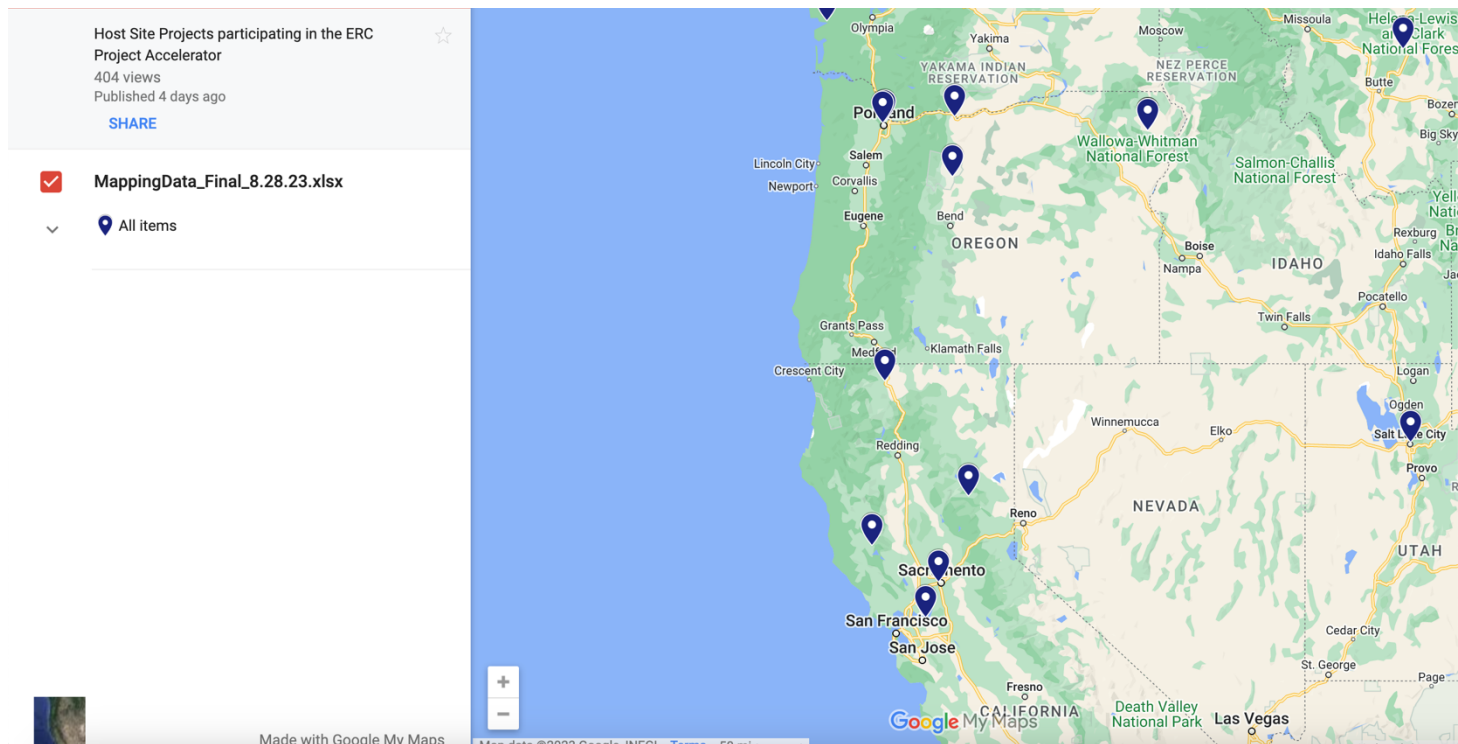
### **APPLICATION FOR A “FELLOW” FOR PLUMAS COUNTY GOES TO THE NEXT LEVEL!**

We have been notified by the International Economic Development Council (IEDC) and its partners that Plumas County was chosen out of 500 applications to move to the next project phase. IEDC is seeking to place up to 65 Economic Recovery Corps (ERC) Fellows within partnering organizations to activate economic development projects or plans that generate new practices and paradigms for equitable and inclusive change. The CAO’s office put in an official letter of interest to support tourism development in Plumas County and specifically to implement the “Community Action Plan: Recreation Economy for Rural Communities – Quincy, Plumas County California” which came out in November 2022.

The next phase will be to possibly partner with the Rural Community Assistance Corporation (RCAC) - a 501(c)(3) nonprofit organization that operates in 13 western states and Pacific islands to explore a joint project. As you can see by the map below, Plumas is one of just five Northern California projects chosen to work with the IEDC. The other four are:

- Siskiyou Economic Development Council in Yreka
- County of Lake + Habematolel Pomo of Upper Lake in Lakeport and Upper Lake
- Rural Community Assistance Corporation in West Sacramento (Potential Partner)
- City Of Antioch

We have a meeting Sept. 8 with our potential partner to discuss a project and report out what type of project we identify.



## ENERGY ASSESSMENT

- Engie was in Plumas County to finalize project plans and look for a good-fit property for the solar project the last week of August.
    - Engie visited Radio Hill, the old dump towards Snake Lake, the Annex, and the airport for potential solar array sites taking into consideration:
      - topography, flooding, power access which all play into the pros/cons of each of these sights.
      - Engie will look at the measurements, pros/cons of each site and get back to Plumas
    - Engie also visited the Sheriff's Office
- We will keep the board apprised of the progress.

## COUNTY DEPARTMENTS / EMPLOYEE DEVELOPMENT

1. **Facility Services** – Another leak was discovered on the Plumas County campus at the Permit Center. We were alerted by the water company that we had a leak occurring at this building. Water was shut off as of 5pm Sept. 1 to see if Facility Services could identify and temporarily patch the problem. It appears to be in the concrete outside of the building or perhaps under the building.
2. **LCW Trainings**
3. **Munis/Tyler Trainings**
4. **Trindel Trainings**

## OTHER MEETINGS / ACTIVITIES

1. Met with CLA weekly to go over progress and get updates – working on budget, cash outage, investments, processes in finance (Treasurer-Tax Collector & Auditor-Controller); audit information.
2. Met with interested community partner to discuss potential surplus property – Aug. 2
3. Met with Quincy-La Porte Cemetery District regarding FEIN and payroll functions – Aug. 2
4. Met with HR/Auditor's staff regarding Munis and payroll system – Aug. 2
5. Met with CLA on Special Districts and payroll services – Aug. 3

520 MAIN STREET • ROOM 309 • QUINCY, CA 95971-4111 • (530) 283-6446 • FAX (530) 283-6288

6. Met with CLA on Investment Reconciliation – Aug. 3
7. PCMC meeting – Aug. 4
8. Budget meeting (HR) – Aug. 4
9. Met with Human Resources – Aug 7
10. Met with Trindel about Wagner Settlement – Aug. 7
11. Met with Planning, Building, Code Enforcement about PG&E laydown yard – Aug. 7
12. Met with Grant Manager – Aug. 7
13. Trindel Board Orientation with Andrew Fisher – Aug. 10
14. Met with Judicial Council about public presentation – Aug. 10
15. CACE Membership meeting – Aug. 11
16. Budget/CLA meeting – Aug. 11
17. Meet with CLA about findings on investments – Aug. 14
18. Attended LAFCO – Aug. 14
19. Met with Jack Hughes, HR about finances – Aug. 14
20. Employee evaluation – Aug. 14
21. Plumas County Community Development Commission Meeting – Aug. 15
22. Met with CLA regarding department budget variances – Aug. 16
23. Met with Trindel – Aug. 16
24. Met with CLA regarding department budget variances – Aug. 17
25. Met with Lake Almanor/Chester Chamber, Supervisor McGowan – Aug. 18
26. Met with Feral Cat Spay/Neuter team – Aug. 21
27. Met with CLA insurance allocations, Trindel, budget – Aug. 21
28. Munis training HR/Payroll – Aug. 22
29. PG&E Crescent Mills Laydown staff discussion – Aug. 22
30. Training - A Supervisor's Guide to Understanding and Managing Employees' Rights: Labor, Leave, Accommodations – Aug. 23
31. Met with CLA, Treasurer-Tax Collector, Auditor/Controller about TOT process, Supervisor McGowan – Aug. 23
32. Met with DA, Risk Management – Aug. 23
33. Economic Mobility Leadership Network final interview – Aug. 23
34. Training - CSAC Building and Maintaining Strong Teams – Aug. 24
35. Met with Feather River Tourism Association – Aug. 24
36. Met with Megabyte to assess software as it relates to TOT functions & reporting – Aug. 24
37. Met with Planning, PDH regarding housing needs – Aug. 28
38. Agenda Review – Aug. 29
39. Met with Engie regarding energy assessment – Aug. 29
40. Met with PG&E & staff regarding laydown yard (worked out agreement) – Aug. 30
41. Utility expense analysis for budget – Aug. 31
42. Consolidation of department function – Aug. 31
43. Annex energy upgrade discussion with PH, Engie – Aug. 31
44. Budget Book Build meeting with CLA, staff – Sept. 1

**Granicus Host Compliance Report for the Month of August is on the left below to compare to the July report on the right. The balance of the report is below.**

## Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on September 2, 2023.

**444**

Properties in or near Plumas County, CA

**399**

Properties in or near Plumas County, CA with address identified

**136**

Compliant Short Term Rentals

**257**

Non-compliant properties

**51**

Properties with unknown compliance

**117**

Properties that have received letters since first mailing

**24**

Properties that have received letters and are now compliant

**93**

Properties that have received letters but are still non-compliant

## Monthly status report

Report for Plumas County, CA (Plumas County, CA) generated on August 2, 2023.

**441**

Properties in or near Plumas County, CA

**397**

Properties in or near Plumas County, CA with address identified

**135**

Compliant Short Term Rentals

**256**

Non-compliant properties

**50**

Properties with unknown **compliance**

**117**

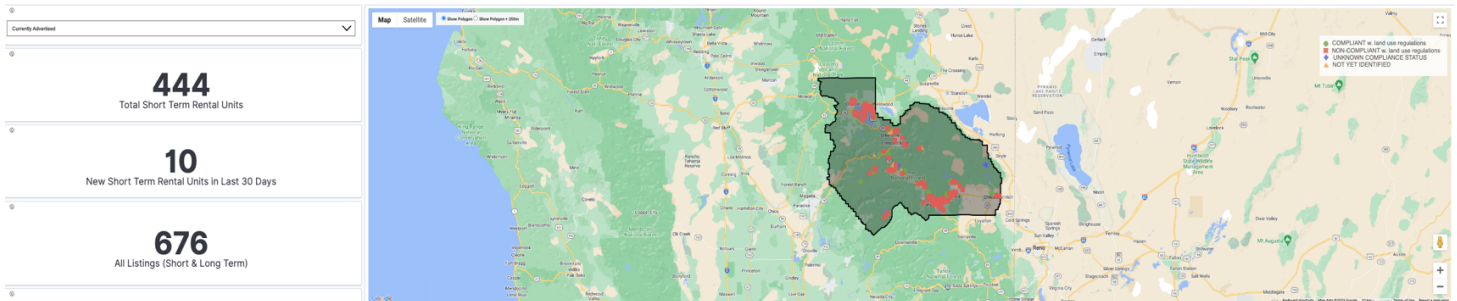
Properties that have received letters since first mailing

**24**

Properties that have received letters and are now compliant

**93**

Properties that have received letters but are still non-compliant



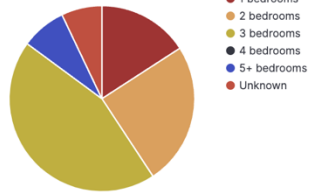
652

Total Short Term Rental Listings

89.9%

STR Rental Units with Street Address Identified

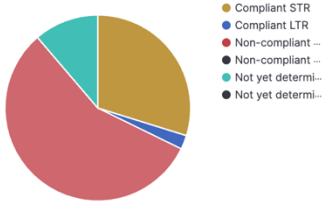
### Bedrooms



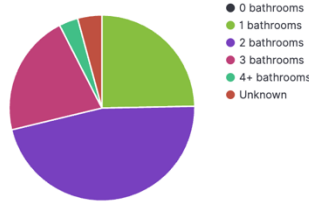
### Rental Units and Listings Over Time



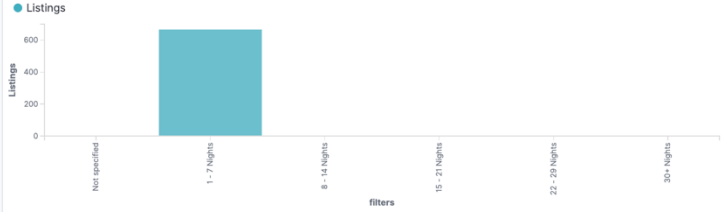
### Compliance Status



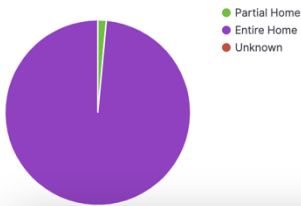
### Bathrooms



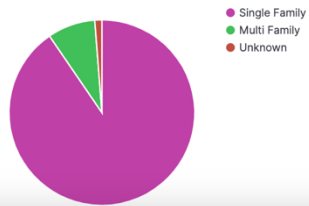
### Minimum Nights Stay



### Room Type



### Property type



### Identified STR Rental Units Over Time

