Board of Supervisors

Dwight Ceresola, 1st District
Kevin Goss, Chair, 2nd District
Thomas McGowan, 3rd District
Mimi Hall, Vice Chair, 4th District
Jeff Engel, 5th District
Allen Hiskey, Clerk of the Board

AGENDA FOR SPECIAL MEETING
DECEMBER 23, 2025, 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 public comments made during a special Board meeting will be recorded, and are limited to items on the posted agenda only. 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=SGlSeGpLVG9wQWtRSnNUM25mczlvZz09 or by phone at: Phone Number 1-669-900-9128; Meeting ID: 948 7586 7850. Passcode: 261352

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ADDITIONS TO OR DELETIONS FROM THE AGENDA

PUBLIC COMMENT OPPORTUNITY

As this will be a special meeting, public comments will be limited to items on the posted agenda only. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

ACTION AGENDA

A. TIME CERTAIN: 10:30A.M.

1) Auditor

Review and approve the Fiscal Year 22/23 audits, audited by Smtih and Newell, CPA; discussion and possible action.

2) TREASURER-TAX COLLECTOR

Review and approve the Fiscal Year 2022/2023 Treasury Oversight Audits; audited by Smith and Newell; discussion and possible action.

3) PLUMAS COUNTY TOURISM

CONTINUED FROM DECEMBER 16, 2025, PUBLIC HEARING:

Adopt a **RESOLUTION** of the Board of Supervisors of the County of Plumas declaring the results of majority protest proceedings and renewing the Plumas County Tourism Marketing District (PCTMD); potential General Fund Impact; approved as to form by County Counsel; discussion and possible action. **Roll call vote **Please refer to the back-up material from December 9, and 16, 2025 meetings for public comments that were received.**

1. CONSENT AGENDA

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

A. PUBLIC WORKS/ROAD

1) Approve and authorize the chair to sign Amendment 9 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Graeagle-Johnsville Road Paving overlay; No General Fund Impact; road funds; approved as to form by County Counsel.

2) Approve and authorize the chair to sign Amendment 10 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Snake Lake Bridge Replacement; No General Fund Impact; road funds; approved as to form by County Counsel.

B. ENVIRONMENTAL HEALTH

1) **INFORMATIONAL ITEM:** Approve and authorize supplemental budget transfer(s) of $10,000 from Fund 0001 to Environmental Health Professional Services (2050052/521900) to cover the over-budget costs associated with the amendment to the California Association of Environmental Health Administrators (CAEHA); was approved by the Board on December 16, 2025. This item incorrectly stated the wrong account number for the transfer-in. The correct account number is 2055052/521900 (professional services).

2. DEPARTMENTAL MATTERS

A. LIBRARY - Dora Mitchell

1) Approve and authorize Library to recruit and fill, funded and allocated, vacant .863 FTE Branch Library Assistant I; (General Fund Impact) as approved in FY25/26 adopted budget.

2) Approve closure of Chester Branch Library on January 5th, 6th, and 7th for installation of new flooring.

B. HUMAN RESOURCES - Joshua Mizrahi

1) Approve **RESOLUTION** to amend Fiscal Year 2025-2026 Position Allocation for Social Services Department, Budget Unit #70590; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

C. SHERIFF'S OFFICE - Chad Hermann

1) Approve and authorize a $60,000.00 budget transfer from General Fund Contingency account (20980/528400) to the Jail for Inmate Medical Services (70380/521980); approved by Auditor-Controller; discussion and possible action. **Four/fifths roll call vote.**

2) Adopt **RESOLUTION** authorizing Plumas County Sheriff's Office Hiring Bonus Incentive; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action. **Roll call vote**

D. PLANNING - Tracey Ferguson

1) **11AM TIME CERTAIN – PUBLIC HEARING:** Pursuant to California Government Code Sections 25123(d), 25126, and 25131 adopt an **ORDINANCE** of the County of Plumas, State of California, Amending Chapter 9 to Title 4 of the Plumas County Code Concerning Debris Removal and Emergency Interim Housing during Recovery from the Beckwourth Complex and Dixie Fires; approved as to form by County Counsel. **Four/fifths required roll call vote.**

3. BOARD OF SUPERVISORS

A. CORRESPONDENCE AND WEEKLY REPORTS BY BOARD MEMBERS OF MEETINGS ATTENDED, KEY TOPICS, PROJECT UPDATES, STANDING COMMITTEES AND APPOINTED BOARDS AND ASSOCIATIONS

4. CLOSED SESSION

ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION

A. Conference with Legal Counsel: Significant exposure to litigation pursuant to Subdivision (d)(2) and (e)(1) of Government Code Section 54956.9 (1 case)

REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)

5. ADJOURNMENT

Adjourned meeting to Tuesday, January 6, 2025, Board of Supervisors Room 308, Courthouse, Quincy, California

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Review and approve the Fiscal Year 22/23 audits, audited by Smtih and Newell, CPA; discussion and possible action.**

Recommendation:
Review and approve the Fiscal Year 22/23 audits, audited by Smtih and Newell, CPA; discussion and possbile action.

Background and Discussion:
Plumas County Audit for the fiscal year ending 6/30/2023 was prepared by Smith and Newell, CPAs. The attached documentation included are financial statements with the independent audit report, single audit act reports and Plumas County appropriations limit calculation for the fiscal year ending June 30, 2023.

Action:

Review and approve the fiscal year ending June 30, 2023, audit reports prepared by Smith and Newell, CPA; discussion and possible action.

Fiscal Impact:

Plumas County financial statements ending June 30, 2023.

Attachments:
1. Plumas ML Final Report
2. Plumas FS Final Report
3. Plumas SA Final Report
4. Plumas GANN Final Report

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Members of the Board
County of Plumas
Quincy, California

In planning and performing our audit of the financial statements of the County of Plumas, (County) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating deficiency. The appendix that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated December 12, 2025, on the financial statements of the County.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with County management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Smith & Newell CPAs
Yuba City, California
December 12, 2025

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COUNTY OF PLUMAS
Appendix A: Management Letter Comments
For the Year Ended June 30, 2023

CURRENT YEAR FINDING AND RECOMMENDATION

Expenditures

Criteria

Good internal control requires bills to be paid timely.

Condition

The County did not pay two of the 25 cash disbursements tested within 30 days of the date the bill was received.

Cause

Information was not being provided to the County Auditor-Controller in a timely manner.

Effect

Bills being paid exceeded 30 days.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend the County pay all bills within 30 days.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

COUNTY OF PLUMAS
Appendix B: Management's Corrective Action Plan
For the Year Ended June 30, 2023

Expenditures

We recommend the County pay all bills within 30 days.

Management's Response:	The County concurs with the finding. The Public Works Department makes payments to vendors from the monthly statements. The cutoff period for the statements can sometimes result in invoices taking longer than 30 days to reach the Auditors' Office.
Responsible Individual:	Rob Thorman, Public Works Director, and Damien Frank, Administrative Services Officer
Corrective Action Plan:	Public Works, along with all County departments, will review the invoices for the vendor's statement and process the claim timely in accordance with County policy to ensure vendors are paid timely within 30 days.
Anticipated Completion Date:	Implemented and the Auditor's Office audits all departmental claims addressing all identified statements that are submitted after the statement due date.

COUNTY OF PLUMAS,
CALIFORNIA

FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

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COUNTY OF PLUMAS
Annual Financial Report
For the Year Ended June 30, 2023

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INTRODUCTORY SECTION

- **List of Officials**

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COUNTY OF PLUMAS
List of Officials
For the Year Ended June 30, 2023

ELECTED OFFICIALS

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

DEPARTMENT DIRECTORS/ADMINISTRATORS

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

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FINANCIAL SECTION

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas, California (County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, County Pension Plan, County OPEB Plan, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

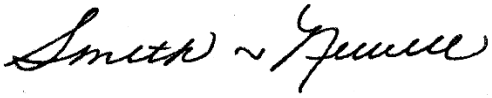
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
December 12, 2025

Management's Discussion and Analysis
(Unaudited)

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COUNTY OF PLUMAS
Management's Discussion and Analysis
For the Year Ended June 30, 2023

As management of the County of Plumas, California, (County) we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information in our financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the 2022-23 fiscal year by $111,298,646 (net position). Of this amount, ($16,498,044) (*unrestricted net position*) may be used to meet ongoing obligations to citizens and creditors, $70,244,143 is restricted for specific purposes (*restricted net position*), and $57,552,547 is the net investment in capital assets.

- The County governmental funds reported combined fund balances of $92,862,646, an increase of $20,024,078 in comparison with the prior year.

- The County's unassigned fund balance for the General fund was $8,604,478 or 31.0 percent of total General fund expenditures, a decrease of 11.8 percent from the prior year's unassigned to expenditure ratio.

- The County's net investment in capital assets increased by $8,334,170.

- The County's total long-term debt increased by $27,904,592 in comparison with the prior year due primarily to an increase in the net pension liability of $28,074,998 and an increase in the net OPEB liability of $865,415.

PRESENTATION CHANGES FROM PREVIOUS FINANCIAL STATEMENTS TO NOTE

There were a couple of major changes in the presentation of the County's financial statements. First, there is one new major fund, Pacific Gas & Electric Dixie Fire Settlement, in this year's County financial statements. Second, the new Subscription Based Information Technology Arrangements (SBITA) standard was incorporated in both the capital assets section as Right-to-use SBITA assets and the long-term liabilities section as SBITA. These complete the major changes in the presentation of the County's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

º The ***Statement of Activities*** presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this

statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

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

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

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

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

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $111,298,646 at the close of the most recent fiscal year.

Statement of Net Position
June 30, 2023

	Governmental Activities	Business-Type Activities	Total
Current and Other Assets	$ 124,206,593	$ 5,346,063	$ 129,552,656
Capital Assets	64,268,671	4,875,285	69,143,956
Total Assets	188,475,264	10,221,348	198,696,612
Deferred Outflows	21,144,709	160,643	21,305,352
Current and Other Liabilities	13,499,395	244,509	13,743,904
Long-Term Liabilities	85,487,918	4,855,582	90,343,500
Total Liabilities	98,987,313	5,100,091	104,087,404
Deferred Inflows	3,598,439	1,017,475	4,615,914
Net Investment in Capital Assets	52,677,262	4,875,285	57,552,547
Restricted	70,244,143	-	70,244,143
Unrestricted	(15,887,184)	(610,860)	(16,498,044)
Total Net Position	$ 107,034,221	$ 4,264,425	$ 111,298,646

Unrestricted net position represents the assets available to meet the County's ongoing obligations to citizens and creditors. The County's unrestricted net position is ($16,498,044). A portion of the County's restricted net position, $70,244,143 can be used to meet the County's on-going obligations but are restricted in how they are used because they have been received for a specific purpose, such as State and Federal grants and debt service.

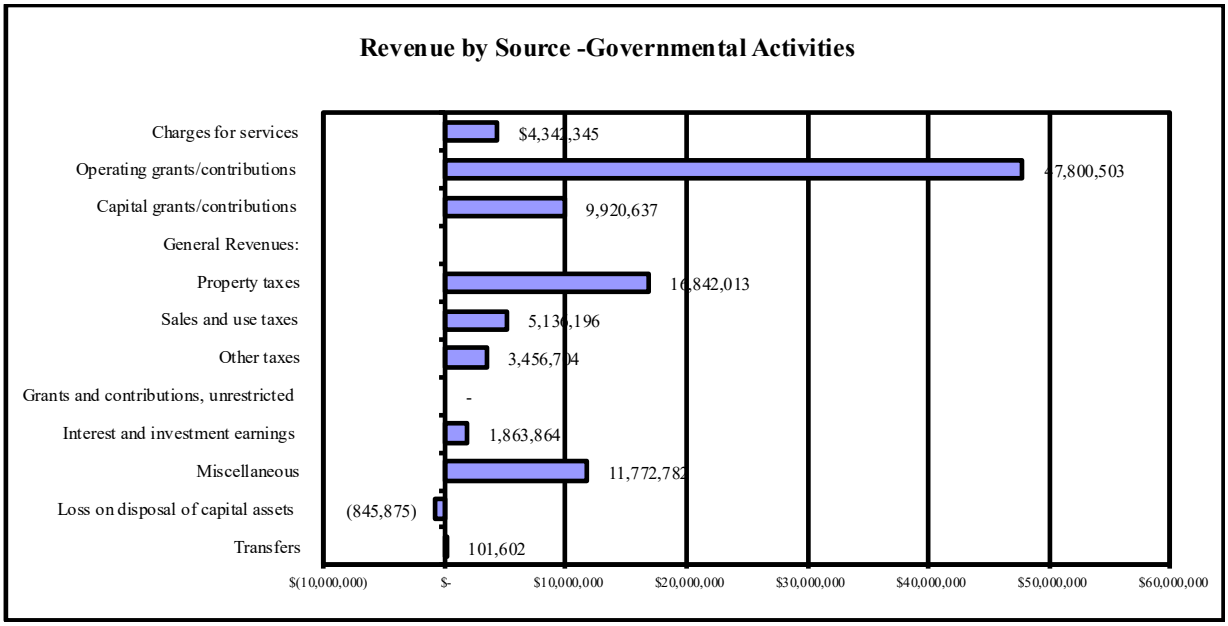
Another significant portion of the County's net position, $57,552,547 reflects its net investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

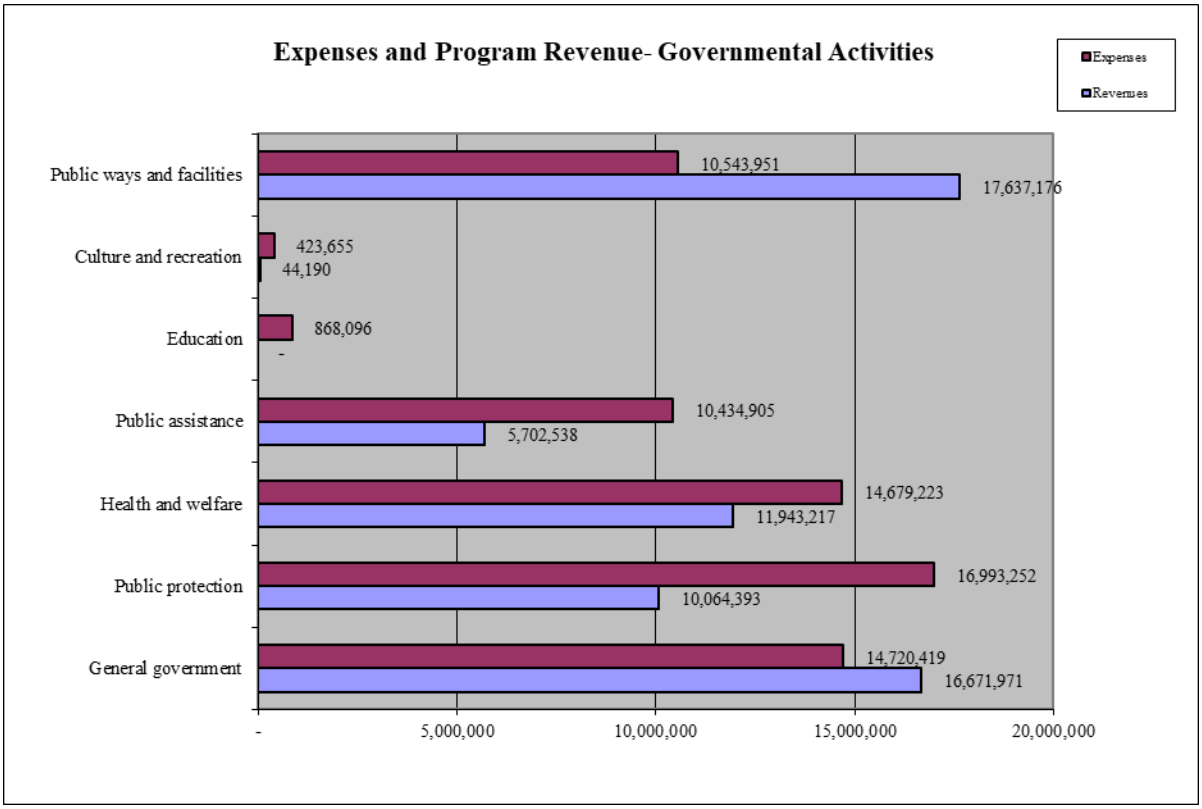
The County's net position increased by $30,331,635 during the current fiscal year. This increase is due to ongoing revenues exceeding ongoing expenses, the largest being the increase in restricted net position of $14,077,990. The increase in the restricted net position represents an increase in both federal and state intergovernmental revenues over the prior year.

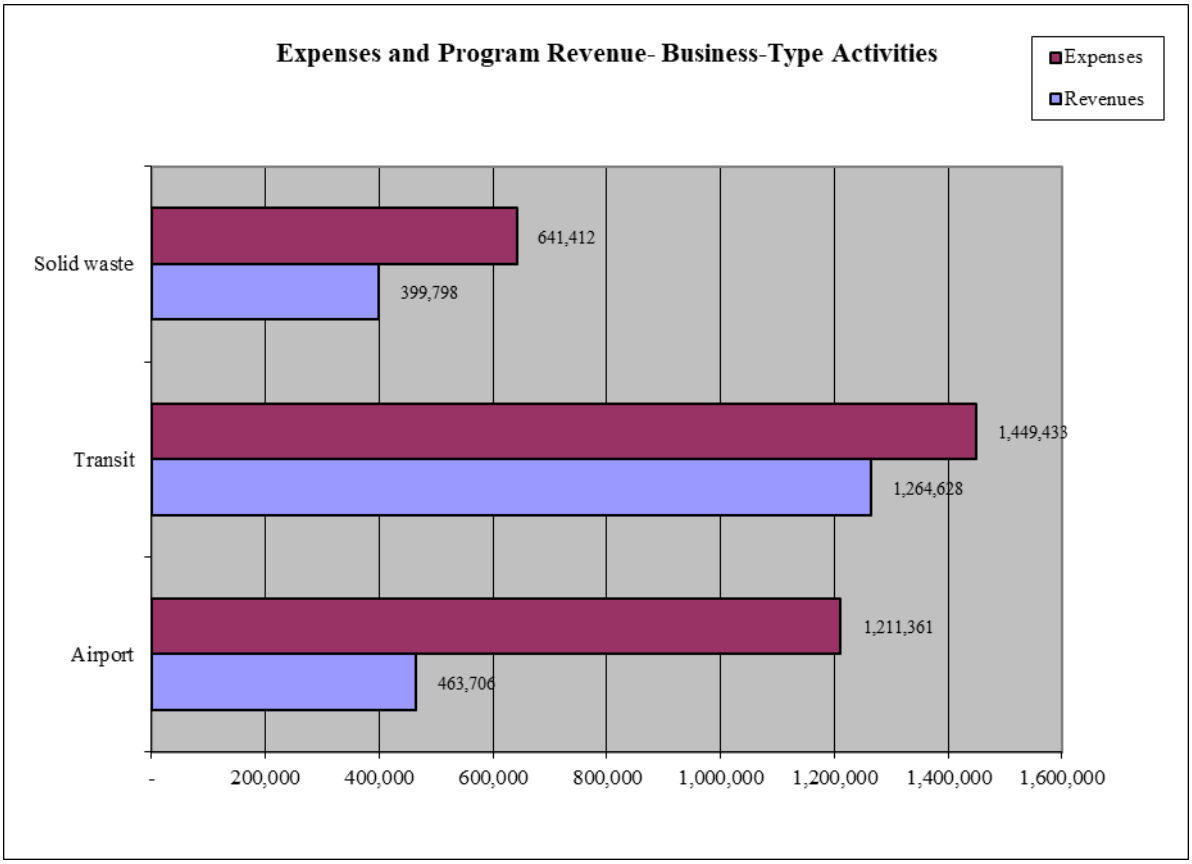
The following table indicates the changes in net position for governmental and business-type activities:

Statement of Activities
For the Year Ended June 30, 2023

	Governmental Activities	Business-Type Activities	Total
Program Revenues:			
Charges for services	$ 4,342,345	$ 1,175,190	$ 5,517,535
Operating grants/contributions	47,800,503	889,373	48,689,876
Capital grants/contributions	9,920,637	63,569	9,984,206
General Revenues:			
Property taxes	16,842,013	-	16,842,013
Sales and use taxes	5,136,196	-	5,136,196
Other taxes	3,456,704	3,707	3,460,411
Grants and contributions, unrestricted	-	-	-
Interest and investment earnings	1,863,864	241,355	2,105,219
Miscellaneous	11,772,782	45,962	11,818,744
Loss on disposal of capital assets	(845,875)	-	(845,875)
Transfers	101,602	(101,602)	-
Total Revenues	100,390,771	2,317,554	102,708,325
Expenses:			
General government	14,720,419	-	14,720,419
Public protection	16,993,252	-	16,993,252
Health and welfare	14,679,223	-	14,679,223
Public assistance	10,434,905	-	10,434,905
Education	868,096	-	868,096
Culture and recreation	423,655	-	423,655
Public ways and facilities	10,543,951	-	10,543,951
Interest and fiscal charges	410,983	-	410,983
Airport	-	1,211,361	1,211,361
Transit	-	1,449,433	1,449,433
Solid waste	-	641,412	641,412
Total Expenses	69,074,484	3,302,206	72,376,690
Change in Net Position	31,316,287	(984,652)	30,331,635
Net Position - Beginning, Restated	75,717,934	5,249,077	80,967,011
Net Position - Ending	$ 107,034,221	$ 4,264,425	$ 111,298,646


Revenue by Source -Governmental Activities
Charges for services
Operating grants/contributions
Capital grants/contributions
General Revenues:
Property taxes
Sales and use taxes
Other taxes
Grants and contributions, unrestricted
Interest and investment earnings
Miscellaneous
Loss on disposal of capital assets
Transfers
$4,342,345
47,800,503
9,920,637
16,842,013
5,136,196
3,456,704
-
1,863,864
11,772,782
(845,875)
101,602
$(10,000,000)
$-
$10,000,000
$20,000,000
$30,000,000
$40,000,000
$50,000,000
$60,000,000


Expenses and Program Revenue- Governmental Activities
Expenses
Revenues
Public ways and facilities
10,543,951
17,637,176
Culture and recreation
423,655
44,190
Education
868,096
-
Public assistance
10,434,905
5,702,538
Health and welfare
14,679,223
11,943,217
Public protection
16,993,252
10,064,393
General government
14,720,419
16,671,971
-
5,000,000
10,000,000
15,000,000
20,000,000



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

Net Change in Fund Balance
Governmental Funds

	FY 2022	FY 2023	Amount	Percent
Fund Balance Beginning	$ 54,153,910	$ 72,838,568	$ 18,684,658	34.50%
Revenues	83,568,980	99,027,959	15,458,979	18.50%
Expenditures	(66,639,966)	(79,672,348)	(13,032,382)	19.56%
Other Financing Sources(Uses)	1,755,644	668,467	(1,087,177)	-61.92%
Fund Balance -Ending	$ 72,838,568	$ 92,862,646	$ 20,024,078	27.49%

At June 30, 2023, the County's governmental funds reported combined fund balances of $92,862,646, an increase of $20,024,078 in comparison with the prior year. Of these combined fund balances, $8,024,983 constitutes net unassigned, $75,507,896 restricted, and $5,758,134 assigned for special purposes in the General and Special Revenue funds, which is available to meet the County's current and future needs. The remainder of the fund balance is not available for new spending because it has been committed for future use, $3,052,861, or is in nonspendable form, $518,772.

The General fund is the chief operating fund of the County. At June 30, 2023, unassigned fund balance was $8,604,478 while total fund balance was $26,269,462. As a measure of the General fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Unassigned fund balance represents 31.0 percent of total General fund expenditures, while the total fund balance represents 94.7 percent of total General fund expenditures.

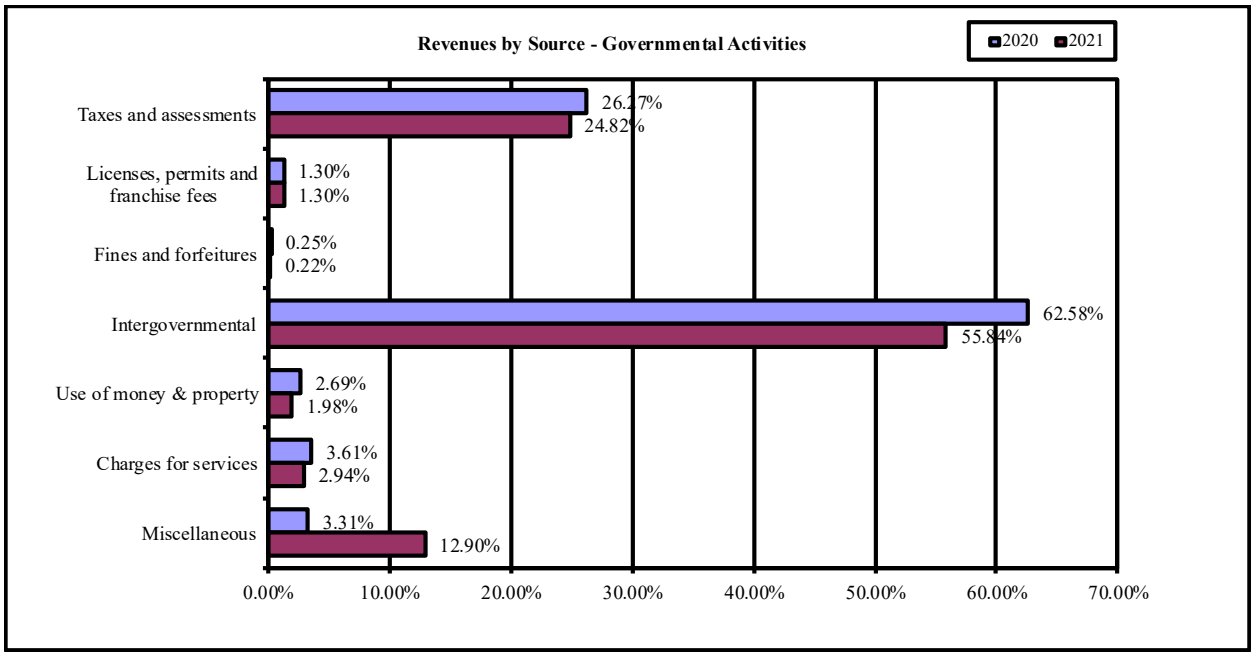
The major funds and other governmental funds' fund balances increased from $52,452,305 to $66,593,184. The major and other governmental funds had decreases/increases in fund balance as follows: Road increased by $1,320,434, Local Revenue 2011 increased by $2,738,374, Social Services increased by $492,518, Mental Health increased by $218,133, Public Health decreased by $549,247, Pacific Gas and Electric Dixie Fire Settlement increased by $10,221,383, Capital Improvement decreased by $2,023,755 and other non-major governmental funds increased by $1,723,039.

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

Revenues Classified by Source
Governmental Funds

	FY 2022		FY 2023		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
Revenue by Source:						
Taxes and assessments	$ 21,956,813	26.27%	$ 24,577,429	24.82%	$ 2,620,616	11.94%
Licenses, permits and franchise fees	1,089,560	1.30%	1,284,904	1.30%	195,344	17.93%
Fines and forfeitures	205,489	0.25%	216,014	0.22%	10,525	5.12%
Intergovernmental	52,295,045	62.58%	55,297,403	55.84%	3,002,358	5.74%
Use of money & property	2,243,830	2.69%	1,965,587	1.98%	(278,243)	-12.40%
Charges for services	3,015,414	3.61%	2,913,840	2.94%	(101,574)	-3.37%
Miscellaneous	2,762,829	3.31%	12,772,782	12.90%	10,009,953	362.31%
Total	$ 83,568,980	100.00%	$ 99,027,959	100.00%	$ 15,458,979	18.50%

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

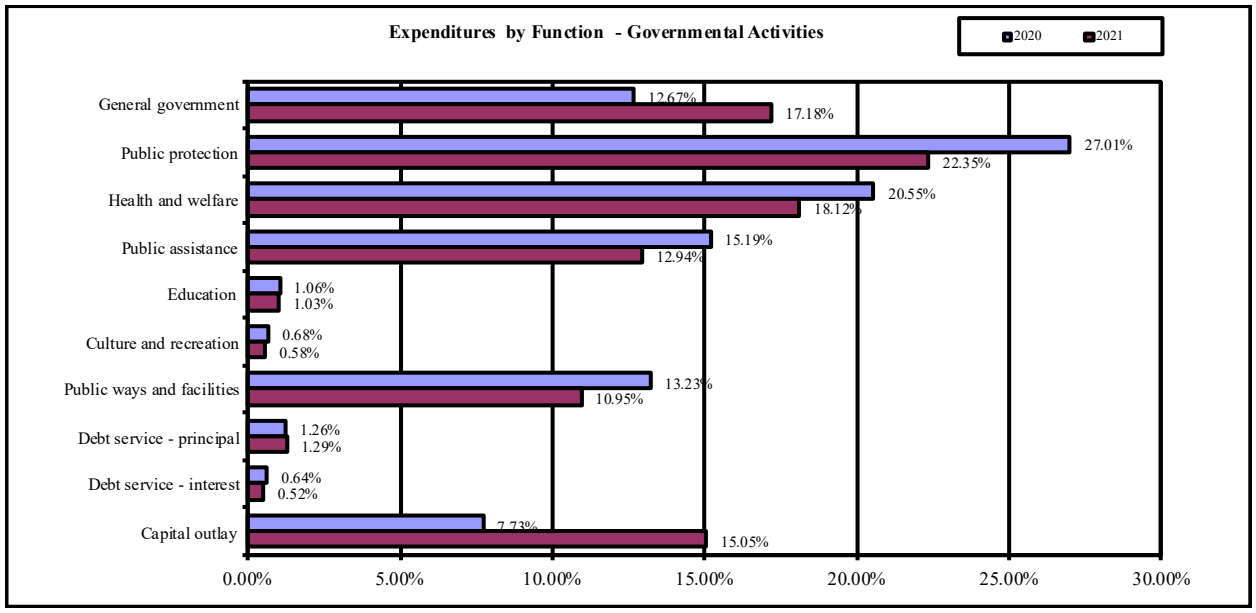


The following table presents expenditures by function compared to prior year amounts.

Expenditures Classifed by Function
Governmental Funds

	FY 2022		FY 2023		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
Expenditure by Function:						
General government	$ 8,444,418	12.67%	$ 13,688,118	17.18%	$ 5,243,700	62.10%
Public protection	17,996,243	27.01%	17,808,309	22.35%	(187,934)	-1.04%
Health and welfare	13,693,050	20.55%	14,437,122	18.12%	744,072	5.43%
Public assistance	10,122,403	15.19%	10,308,240	12.94%	185,837	1.84%
Education	703,683	1.06%	817,549	1.03%	113,866	16.18%
Culture and recreation	449,842	0.68%	461,436	0.58%	11,594	2.58%
Public ways and facilities	8,817,244	13.23%	8,723,317	10.95%	(93,927)	-1.07%
Debt service - principal	838,662	1.26%	1,028,493	1.29%	189,831	22.63%
Debt service - interest	425,195	0.64%	410,983	0.52%	(14,212)	-3.34%
Capital outlay	5,149,226	7.73%	11,988,781	15.05%	6,839,555	132.83%
Total	$ 66,639,966	100.00%	$ 79,672,348	100.00%	$ 13,032,382	19.56%

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



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

Other Financing Sources (Uses)
Governmental Funds

			Increase (Decrease)	
	FY 2022	FY 2023	Amount	Percent
Transfer-In	$ 25,833,928	$ 13,963,377	$(11,870,551)	-45.95%
Transfer-Out	(25,788,350)	(13,861,775)	11,926,575	-46.25%
Debt proceeds	1,707,943	560,621	(1,147,322)	-67.18%
Proceeds from sale of capital assets	2,123	6,244	4,121	57.91%
Net other financing sources(uses)	$ 1,755,644	$ 668,467	$ (1,087,177)	-61.92%

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

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

Net Change in Fund Net Position
Enterprise Funds

	FY 2022	FY 2023	Net Change Amount	Net Change Percent
Total Net Position - Beginning	$ 6,389,128	$ 5,249,077	$ (1,140,051)	-17.84%
Operating revenues	1,219,418	1,221,152	1,734	0.14%
Operating expenses	(3,380,962)	(3,301,261)	79,701	-2.36%
Non-operating revenues (expenses)	967,981	1,133,490	165,509	17.10%
Capital contribution	99,090	63,569	(35,521)	81.96%
Transfers in (out)	(45,578)	(101,602)	(56,024)	122.92%
Total Net Position - Ending	$ 5,249,077	$ 4,264,425	$ (984,652)	-18.76%

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

Net Change in Fund Net Position
Internal Service Funds

	FY 2022	FY 2023	Increase (Decrease) Amount	Increase (Decrease) Percent
Total Net Position - Beginning	$ 5,198,092	$ 7,284,980	$ 2,086,888	40.15%
Operating revenues	3,496,631	2,387,574	(1,109,057)	-31.72%
Operating expenses	(1,400,145)	(4,425,626)	(3,025,481)	216.08%
Non-operating revenues (expenses)	(9,598)	24,951	34,549	359.96%
Total Net Position - Ending	$ 7,284,980	$ 5,271,879	$ (2,013,101)	-27.63%

Unrestricted net position of the internal service funds at June 30, 2023, was $5,271,879, a decrease of $2,013,101. This was largely attributable to the County's self-funded insurance funds. The County's claims paid increased significantly over last year. Both liability and workers' comp are funded at the 80 percent or higher confidence level as recommended.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

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

Budgetary Comparison
General Fund

	Original Budget	Final Budget	Net Change Amount	Net Change Percent
Total Revenues	$ 27,305,287	$ 27,538,073	$ 232,786	0.85%
Total Expenditures	(33,809,228)	(35,014,059)	(1,204,831)	3.56%
Other Financing Sources(Uses)	3,351,750	3,501,018	149,268	4.45%
Net other financing sources(uses)	$ (3,152,191)	$ (3,974,968)	$ (822,777)	

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

Budgetary Comparison
General Fund

	Final Budget	Actual Amounts	Net Change Amount	Net Change Percent
Total Revenues	$ 27,538,073	$ 33,461,427	$ 5,923,354	21.51%
Total Expenditures	(35,014,059)	(29,599,711)	5,414,348	-15.46%
Other Financing Sources(Uses)	3,501,018	2,021,483	(1,479,535)	-42.26%
Net other financing sources(uses)	$ (3,974,968)	$ 5,883,199	$ 9,858,167	

CAPITAL ASSETS

The County's net investment in capital assets as of June 30, 2023, amounted to $69,143,956. This investment in a broad range of capital assets includes land, infrastructure (roads and bridges), structures and improvements, and equipment.

Capital Assets

	Governmental Activities 2022	Governmental Activities 2023	Business-Type Activities 2022	Business-Type Activities 2023	Total 2022	Total 2023
Land	$ 2,079,904	$ 2,079,904	$ 658,463	$ 658,463	$ 2,738,367	$ 2,738,367
Construction in Progress	18,938,945	17,459,787	-	-	18,938,945	17,459,787
Buildings & Improvements	36,691,406	37,003,644	1,294,826	1,294,826	37,986,232	38,298,470
Equipment	27,254,631	27,220,708	3,299,752	3,284,267	30,554,383	30,504,975
Software	1,533,811	1,634,337	15,660	15,660	1,549,471	1,649,997
Right-to-use leased assets	707,943	923,218	-	-	707,943	923,218
Right-to-use SBITA assets	-	345,346	-	-	-	345,346
Infrastructure	40,116,468	51,197,098	13,714,203	13,714,203	53,830,671	64,911,301
Total	127,323,108	137,864,042	18,982,904	18,967,419	146,306,012	156,831,461
Accumulated Depreciation	(71,558,574)	(73,595,371)	(13,469,780)	(14,092,134)	(85,028,354)	(87,687,505)
Net Capital Assets	$ 55,764,534	$ 64,268,671	$ 5,513,124	$ 4,875,285	$ 61,277,658	$ 69,143,956

DEBT ADMINISTRATION

At June 30, 2023, the County had total long-term debt outstanding of $90,343,500 as compared to $62,438,908 in the prior year. The loan balance decreased $790,000, an increase of $276,459 in closure/post-closure, a decrease in compensated absences of $844,408, an increase in leases and SBITA liability of $322,128, an increase in net pension liability of $28,074,998, and increase in net OPEB liability of $865,415.

Long Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2022	2023	2022	2023	2022	2023
Loans from Direct Borrowing	$ 10,430,000	$ 9,640,000	$ -	$ -	$ 10,430,000	$ 9,640,000
Closure/Postclosure	-	-	3,979,412	4,255,871	3,979,412	4,255,871
Compensated Absences	5,683,412	4,850,492	23,915	12,427	5,707,327	4,862,919
Loans	1,000,000	1,000,000	-	-	1,000,000	1,000,000
Leases	629,281	724,255	-	-	629,281	724,255
SBITA	-	227,154	-	-	-	227,154
Net Pension Liability	36,984,239	64,785,701	264,958	538,494	37,249,197	65,324,195
Net OPEB Obligation	3,403,674	4,260,316	40,017	48,790	3,443,691	4,309,106
Total	58,130,606	85,487,918	4,308,302	4,855,582	62,438,908	90,343,500
Less Current Portion	(4,419,468)	(5,402,630)	(11,327)	(12,427)	(4,430,795)	(5,415,057)
Net Long-Term Debt	$ 53,711,138	$ 80,085,288	$ 4,296,975	$ 4,843,155	$ 58,008,113	$ 84,928,443

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

The 2022/23 budget reflected higher fund balances and one-time funds; travel has been reinstated and capital asset purchases were budgeted on need. Salary increases were reflected in several bargaining units, and one-time funds were committed to fund an 85/15 split in employee health coverage. The County had close to 50 allocated positions unfilled, recruitment was challenging due to salaries, benefits and housing being the leading issues. The County is still recovering from the Dixie Fire, COVID-19 and heavy employee turnover and will be for the near future.

The 2023/24 budget reflected higher appropriations focused on employee staffing, salaries and benefits, department technology, financial process improvements, and capital projects, including the new jail facility and a future energy project to address ever increasing utility costs. The commitment to use one-time funds to fund an 85/15 split for employee health coverage was continued. The County continues its slow recovery from the Dixie Fire, COVID-19, and heavy employee turnover.

Request for Information

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

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Basic Financial Statements

- **Government-Wide Financial Statements**

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COUNTY OF PLUMAS
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	$ 94,241,421	$ 827,405	$ 95,068,826
Cash with fiscal agent	10,295,436	-	10,295,436
Receivables:			
Accounts	6,613,590	155,062	6,768,652
Interest	7,373	26,019	33,392
Taxes	610,886	-	610,886
Intergovernmental	10,980,204	6,580	10,986,784
Leases	923,718	994,816	1,918,534
Internal balances	66,193	(66,193)	-
Prepaid costs	48,813	-	48,813
Inventory	418,959	130,666	549,625
Restricted cash and investments	-	3,271,708	3,271,708
Capital assets:			
Non-depreciable	19,539,691	658,463	20,198,154
Depreciable, net	44,728,980	4,216,822	48,945,802
Total capital assets	64,268,671	4,875,285	69,143,956
Total Assets	188,475,264	10,221,348	198,696,612
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	20,125,466	148,971	20,274,437
Deferred OPEB adjustments	1,019,243	11,672	1,030,915
Total Deferred Outflows of Resources	21,144,709	160,643	21,305,352
LIABILITIES			
Accounts payable	5,284,087	230,024	5,514,111
Retention payable	541,676	-	541,676
Salaries and benefits payable	1,166,010	14,485	1,180,495
Unearned revenue	68,650	-	68,650
Accrued claims liability	6,438,972	-	6,438,972
Long-term liabilities:			
Due within one year	5,402,630	12,427	5,415,057
Due in more than one year	11,039,271	4,255,871	15,295,142
Net pension liability	64,785,701	538,494	65,324,195
Net OPEB liability	4,260,316	48,790	4,309,106
Total Liabilities	98,987,313	5,100,091	104,087,404
DEFERRED INFLOWS OF RESOURCES			
Deferred leases receivable	923,718	994,816	1,918,534
Deferred pension adjustments	944,428	2,843	947,271
Deferred OPEB adjustments	1,730,293	19,816	1,750,109
Total Deferred Inflows of Resources	3,598,439	1,017,475	4,615,914

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

Continued (Page 1 of 2)

COUNTY OF PLUMAS
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-Type Activities	Totals
NET POSITION			
Net investment in capital assets	52,677,262	4,875,285	57,552,547
Restricted for:			
General government	20,822,605	-	20,822,605
Public protection	7,156,032	-	7,156,032
Health and welfare	12,543,114	-	12,543,114
Public assistance	20,141,228	-	20,141,228
Public ways and facilities	7,958,172	-	7,958,172
Capital projects	98,152	-	98,152
Debt service	1,524,840	-	1,524,840
Unrestricted	(15,887,184)	(610,860)	(16,498,044)
Total Net Position	$107,034,221	$ 4,264,425	$111,298,646

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

Continued (Page 2 of 2)

COUNTY OF PLUMAS
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 14,720,419	$ 872,555	$ 15,799,416	$ -
Public protection	16,993,252	1,697,527	8,102,246	264,620
Health and welfare	14,679,223	647,080	11,296,137	-
Public assistance	10,434,905	2,335	5,700,203	-
Education	868,096	-	-	-
Culture and recreation	423,655	44,190	-	-
Public ways and facilities	10,543,951	1,078,658	6,902,501	9,656,017
Interest on long-term debt	410,983	-	-	-
Total Governmental Activities	69,074,484	4,342,345	47,800,503	9,920,637
Business-type activities:				
Airport	1,211,361	370,137	30,000	63,569
Transit	1,449,433	405,255	859,373	-
Solid waste	641,412	399,798	-	-
Total Business-Type Activities	3,302,206	1,175,190	889,373	63,569
Total	$ 72,376,690	$ 5,517,535	$ 48,689,876	$ 9,984,206
General revenues:				
Taxes:				
Property taxes				
Sales and use taxes				
Public service taxes				
Transient occupancy taxes				
Aircraft taxes				
Timber yield tax				
Franchise fees				
Tobacco settlement				
Interest and investment earnings				
Miscellaneous				
Loss on disposal of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

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

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	**Business-Type Activities**	**Totals**
$ 1,951,552	$ -	$ 1,951,552
(6,928,859)	-	(6,928,859)
(2,736,006)	-	(2,736,006)
(4,732,367)	-	(4,732,367)
(868,096)	-	(868,096)
(379,465)	-	(379,465)
7,093,225	-	7,093,225
(410,983)	-	(410,983)
(7,010,999)	-	(7,010,999)
-	(747,655)	(747,655)
-	(184,805)	(184,805)
-	(241,614)	(241,614)
-	(1,174,074)	(1,174,074)
(7,010,999)	(1,174,074)	(8,185,073)
16,842,013	-	16,842,013
5,136,196	-	5,136,196
301,065	-	301,065
2,107,058	-	2,107,058
16,202	-	16,202
174,895	3,707	178,602
199,087	-	199,087
658,397	-	658,397
1,863,864	241,355	2,105,219
11,772,782	45,962	11,818,744
(845,875)	-	(845,875)
101,602	(101,602)	-
38,327,286	189,422	38,516,708
31,316,287	(984,652)	30,331,635
75,717,934	5,249,077	80,967,011
$107,034,221	$ 4,264,425	$111,298,646

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Basic Financial Statements

- **Fund Financial Statements**

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COUNTY OF PLUMAS
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Road	Local Revenue 2011	Social Services	Mental Health
ASSETS					
Cash and investments	$25,272,977	$ 4,829,648	$ 3,394,354	$19,008,613	$ 6,518,405
Receivables:					
Accounts	206,888	3,703	-	30	2,498
Interest	1,617	5,756	-	-	-
Taxes	610,886	-	-	-	-
Intergovernmental	1,187,873	638,855	1,916,445	1,454,894	1,508,789
Leases	326,016	597,702	-	-	-
Prepaid costs	19,542	73	-	-	-
Inventory	-	418,959	-	-	-
Due from other funds	1,376,274	-	-	-	-
Advances to other funds	51,000	-	-	-	-
Total Assets	$29,053,073	$ 6,494,696	$ 5,310,799	$20,463,537	$ 8,029,692
LIABILITIES					
Accounts payable	$ 1,456,696	$ 162,741	$ -	$ 129,854	$ 743,309
Retention payable	-	-	-	-	-
Salaries and benefits payable	680,422	137,143	-	81,509	94,410
Unearned revenue	910	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	2,138,028	299,884	-	211,363	837,719
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	319,567	103,944	631,022	614,834	230,726
Deferred lease revenue	326,016	597,702	-	-	-
Total Deferred Inflows of Resources	645,583	701,646	631,022	614,834	230,726
FUND BALANCES					
Nonspendable	70,542	419,032	-	-	-
Restricted	9,783,480	5,074,134	4,679,777	19,637,340	6,961,247
Committed	2,052,828	-	-	-	-
Assigned	5,758,134	-	-	-	-
Unassigned	8,604,478	-	-	-	-
Total Fund Balances	26,269,462	5,493,166	4,679,777	19,637,340	6,961,247
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$29,053,073	$ 6,494,696	$ 5,310,799	$20,463,537	$ 8,029,692

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

Public Health	Pacific Gas and Electric Dixie Fire Settlement	Capital Improvement	Other Governmental Funds	Totals
$ 1,164,500	$10,221,383	$ 3,917,493	$ 18,558,387	$ 92,885,760
2,733	-	-	212,810	428,662
-	-	-	-	7,373
-	-	-	-	610,886
1,940,725	-	1,524,840	807,783	10,980,204
-	-	-	-	923,718
7,167	-	-	22,031	48,813
-	-	-	-	418,959
-	-	-	1,018,129	2,394,403
-	-	-	-	51,000
$ 3,115,125	$10,221,383	$ 5,442,333	$ 20,619,140	$108,749,778
$ 343,614	$ -	$ 1,524,840	$ 797,859	$ 5,158,913
-	-	541,676	-	541,676
77,113	-	-	95,413	1,166,010
-	-	-	67,740	68,650
-	-	1,894,000	434,210	2,328,210
-	-	-	51,000	51,000
420,727	-	3,960,516	1,446,222	9,314,459
1,614,813	-	1,524,840	609,209	5,648,955
-	-	-	-	923,718
1,614,813	-	1,524,840	609,209	6,572,673
7,167	-	-	22,031	518,772
1,072,418	10,221,383	-	18,078,117	75,507,896
-	-	-	1,000,033	3,052,861
-	-	-	-	5,758,134
-	-	(43,023)	(536,472)	8,024,983
1,079,585	10,221,383	(43,023)	18,563,709	92,862,646
$ 3,115,125	$10,221,383	$ 5,442,333	$ 20,619,140	$108,749,778

COUNTY OF PLUMAS
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2023

Total Fund Balance - Total Governmental Funds	$ 92,862,646
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds Balance Sheet.	63,347,007
Right to use capital assets and subscription-based information technology arrangements used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	921,664
Other long-term receivables related to legal settlements are not available to pay for current period expenditures and therefore are not reported the governmental funds.	6,000,000
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.	5,648,955
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	21,144,709
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(2,674,721)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Loans payable	(10,640,000)
Right-to-use asset liability	(724,255)
Subscription-based information technology arrangements	(227,154)
Compensated absences	(4,850,492)
Net pension liability	(64,785,701)
Net OPEB liability	(4,260,316)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the Statement of Net Position.	5,271,879
Net Position of Governmental Activities	$107,034,221

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

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COUNTY OF PLUMAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Road	Local Revenue 2011	Social Services	Mental Health
REVENUES					
Taxes and assessments	$24,202,304	$ 1,382	$ -	$ -	$ -
Licenses, permits, and franchises	1,187,005	94,390	-	-	-
Fines and forfeitures	162,503	-	-	-	-
Intergovernmental	3,404,467	7,961,719	11,095,807	4,544,261	5,770,161
Use of money and property	462,405	129,358	(12,487)	647,970	182,334
Charges for services	1,463,715	662,967	-	-	30,665
Other revenues	724,090	10,553	-	66,213	1,496
Total Revenues	31,606,489	8,860,369	11,083,320	5,258,444	5,984,656
EXPENDITURES					
Current:					
General government	8,546,238	-	-	-	-
Public protection	14,524,136	-	-	-	-
Health and welfare	805,695	-	-	-	7,956,129
Public assistance	1,122,966	-	-	9,185,274	-
Education	817,549	-	-	-	-
Culture and recreation	461,436	-	-	-	-
Public ways and facilities	397,768	7,413,761	-	-	-
Debt service:					
Principal	130,087	24,837	-	8,187	60,382
Interest and other charges	10,461	4,452	-	441	13,374
Capital outlay	928,437	1,118,426	-	15,045	-
Total Expenditures	27,744,773	8,561,476	-	9,208,947	8,029,885
Excess of Revenues Over (Under) Expenditures	3,861,716	298,893	11,083,320	(3,950,503)	(2,045,229)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Issuance of debt	350,370	195,206	-	15,045	-
Transfers in	2,301,704	870,310	-	4,546,350	2,384,909
Transfers out	(630,591)	(43,975)	(8,344,946)	(118,374)	(121,547)
Total Other Financing Sources (Uses)	2,021,483	1,021,541	(8,344,946)	4,443,021	2,263,362
Net Change in Fund Balances	5,883,199	1,320,434	2,738,374	492,518	218,133
Fund Balances - Beginning	20,386,263	4,172,732	1,941,403	19,144,822	6,743,114
Fund Balances - Ending	$26,269,462	$ 5,493,166	$ 4,679,777	$19,637,340	$ 6,961,247

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

Public Health	Pacific Gas and Electric Dixie Fire Settlement	Capital Improvement	Other Governmental Funds	Totals
$ -	$ -	$ -	$ 373,743	$ 24,577,429
-	-	-	3,509	1,284,904
-	-	-	53,511	216,014
4,205,483	-	7,260,271	11,055,234	55,297,403
38,289	(81,468)	77,786	521,400	1,965,587
313,334	-	-	443,159	2,913,840
594	10,302,851	-	1,666,985	12,772,782
4,557,700	10,221,383	7,338,057	14,117,541	99,027,959
-	-	-	5,141,880	13,688,118
-	-	-	3,284,173	17,808,309
4,973,806	-	-	701,492	14,437,122
-	-	-	-	10,308,240
-	-	-	-	817,549
-	-	-	-	461,436
-	-	-	911,788	8,723,317
-	-	790,000	15,000	1,028,493
-	-	378,609	3,646	410,983
-	-	9,159,400	767,473	11,988,781
4,973,806	-	10,328,009	10,825,452	79,672,348
(416,106)	10,221,383	(2,989,952)	3,292,089	19,355,611
-	-	-	6,244	6,244
-	-	-	-	560,621
217,284	-	966,197	2,676,623	13,963,377
(350,425)	-	-	(4,251,917)	(13,861,775)
(133,141)	-	966,197	(1,569,050)	668,467
(549,247)	10,221,383	(2,023,755)	1,723,039	20,024,078
1,628,832	-	1,980,732	16,840,670	72,838,568
$ 1,079,585	$ 10,221,383	$ (43,023)	$ 18,563,709	$ 92,862,646

COUNTY OF PLUMAS
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$ 20,024,078
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	11,988,781
Less current year depreciation	(2,897,145)
Contributions of capital assets	264,620
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the net cost of capital assets disposed. Proceeds from the sale of capital assets was $6,244.	(852,119)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	790,000
Right-to-use capital asset liability retirements	120,301
Subscription-based information technology arrangement retirements	118,192
Proceeds related to right-to-use capital assets liability	(215,275)
Proceeds related to subscription-based information technology arrangements	(345,346)
Some revenues reported in the Statement of Activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.	
Change in accounts receivable related to legal settlement	(1,000,000)
Change in unavailable revenue	2,817,514
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension	11,866,907
Change in deferred inflows of resources related to pension	17,717,742
Change in deferred outflows of resources related to OPEB	236,956
Change in deferred inflows of resources related to OPEB	519,366
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Change in compensated absences	832,920
Change in net pension liability	(27,801,462)
Change in net OPEB liability	(856,642)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	(2,013,101)
Change in Net Position of Governmental Activities	$ 31,316,287

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

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COUNTY OF PLUMAS
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	$ 456,776	$ 152,708	$ 217,921	$ 827,405	$ 1,355,661
Cash with fiscal agent	-	-	-	-	10,295,436
Receivables:					
Accounts	50,295	104,349	418	155,062	184,928
Interest	26,019	-	-	26,019	-
Intergovernmental	-	-	6,580	6,580	-
Leases	994,816	-	-	994,816	-
Inventory	130,666	-	-	130,666	-
Total Current Assets	1,658,572	257,057	224,919	2,140,548	11,836,025
Noncurrent Assets:					
Restricted cash and investments	-	3,271,708	-	3,271,708	-
Capital Assets:					
Non-depreciable	497,438	161,025	-	658,463	-
Depreciable, net	3,943,117	184,423	89,282	4,216,822	-
Total Noncurrent Assets	4,440,555	3,617,156	89,282	8,146,993	-
Total Assets	6,099,127	3,874,213	314,201	10,287,541	11,836,025
DEFERRED OUTFLOWS OF RESOURCES					
Deferred pension adjustments	57,191	-	91,780	148,971	-
Deferred OPEB adjustments	4,559	-	7,113	11,672	-
Total Deferred Outflows of Resources	61,750	-	98,893	160,643	-
LIABILITIES					
Current Liabilities:					
Accounts payable	6,193	54,685	169,146	230,024	125,174
Salaries and benefits payable	4,531	-	9,954	14,485	-
Due to other funds	-	-	66,193	66,193	-
Compensated absences payable	8,772	-	3,655	12,427	-
Accrued claims liability	-	-	-	-	6,438,972
Total Current Liabilities	19,496	54,685	248,948	323,129	6,564,146
Noncurrent Liabilities:					
Closure/post-closure liability	-	4,255,871	-	4,255,871	-
Net pension liability	206,731	-	331,763	538,494	-
Net OPEB liability	19,057	-	29,733	48,790	-
Total Noncurrent Liabilities	225,788	4,255,871	361,496	4,843,155	-
Total Liabilities	245,284	4,310,556	610,444	5,166,284	6,564,146

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

Continued (Page 1 of 2)

COUNTY OF PLUMAS
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
DEFERRED INFLOWS OF RESOURCES					
Deferred lease receivable	994,816	-	-	994,816	-
Deferred pension adjustments	1,092	-	1,751	2,843	-
Deferred OPEB adjustments	7,740	-	12,076	19,816	-
Total Deferred Inflows of Resources	1,003,648	-	13,827	1,017,475	-
NET POSITION					
Investment in capital assets	4,440,555	345,448	89,282	4,875,285	-
Unrestricted	471,390	(781,791)	(300,459)	(610,860)	5,271,879
Total Net Position	$ 4,911,945	$ (436,343)	$ (211,177)	$ 4,264,425	$ 5,271,879

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

Continued (Page 2 of 2)

COUNTY OF PLUMAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 370,137	$ 399,798	$ 405,255	$ 1,175,190	$ 1,312,519
Other revenues	37,962	8,000	-	45,962	1,075,055
Total Operating Revenues	408,099	407,798	405,255	1,221,152	2,387,574
OPERATING EXPENSES					
Salaries and benefits	183,287	-	335,019	518,306	617,654
Services and supplies	534,666	607,990	1,002,460	2,145,116	-
Claims paid/liability adjustment	-	-	-	-	3,807,972
Depreciation	492,463	33,422	111,954	637,839	-
Total Operating Expenses	1,210,416	641,412	1,449,433	3,301,261	4,425,626
Operating Income (Loss)	(802,317)	(233,614)	(1,044,178)	(2,080,109)	(2,038,052)
NON-OPERATING REVENUES (EXPENSES)					
Taxes	3,707	-	-	3,707	-
Intergovernmental revenue	30,000	-	859,373	889,373	-
Interest income	159,909	79,714	1,732	241,355	24,951
Interest expense	(945)	-	-	(945)	-
Total Non-Operating Revenues (Expenses)	192,671	79,714	861,105	1,133,490	24,951
Income (Loss) Before Contributions and Transfers	(609,646)	(153,900)	(183,073)	(946,619)	(2,013,101)
Capital contributions	63,569	-	-	63,569	-
Transfers in	898	-	992	1,890	1,000,000
Transfers out	-	(103,492)	-	(103,492)	(1,000,000)
Change in Net Position	(545,179)	(257,392)	(182,081)	(984,652)	(2,013,101)
Total Net Position - Beginning	5,457,124	(178,951)	(29,096)	5,249,077	7,284,980
Total Net Position - Ending	$ 4,911,945	$ (436,343)	$ (211,177)	$ 4,264,425	$ 5,271,879

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

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COUNTY OF PLUMAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 407,926	$ 372,767	$ 407,455	$ 1,188,148	$ 2,202,646
Payments to suppliers	(542,102)	(286,819)	(1,115,353)	(1,944,274)	(1,213,834)
Payments to employees	(145,859)	-	(330,454)	(476,313)	(617,654)
Net Cash Provided (Used) by Operating Activities	(280,035)	85,948	(1,038,352)	(1,232,439)	371,158
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Tax revenue received	3,707	-	-	3,707	-
Intergovernmental revenue received	30,000	-	854,842	884,842	-
Interfund loans received	-	-	66,193	66,193	-
Interfund loans repaid	(20,000)	-	-	(20,000)	
Transfers from other funds	898	-	992	1,890	1,000,000
Transfers to other funds	-	(103,492)	-	(103,492)	(1,000,000)
Net Cash Provided (Used) by Noncapital Financing Activities	14,605	(103,492)	922,027	833,140	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions received	63,569	-	-	63,569	-
Interest paid on debt	(945)	-	-	(945)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	62,624	-	-	62,624	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	145,111	79,714	1,732	226,557	24,951
Net Cash Provided (Used) by Investing Activities	145,111	79,714	1,732	226,557	24,951
Net Increase (Decrease) in Cash and Cash Equivalents	(57,695)	62,170	(114,593)	(110,118)	396,109
Balances - Beginning	514,471	3,362,246	332,514	4,209,231	11,254,988
Balances - Ending	$ 456,776	$ 3,424,416	$ 217,921	$ 4,099,113	$11,651,097

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

Continued (Page 1 of 2)

COUNTY OF PLUMAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Airport	Solid Waste Planning and Operation	Other Enterprise Funds	Totals	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ (802,317)	$ (233,614)	$ (1,044,178)	$ (2,080,109)	$ (2,038,052)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	492,463	33,422	111,954	637,839	-
Decrease (increase) in:					
Accounts receivable	(173)	(35,031)	2,200	(33,004)	(184,928)
Leases receivable	(43,323)	-	-	(43,323)	-
Inventory	34,151	-	-	34,151	-
Pension adjustments - deferred outflows	(31,331)	-	(45,348)	(76,679)	-
OPEB adjustments - deferred outflows	(966)	-	(1,509)	(2,475)	-
Increase (decrease) in:					
Accounts payable	(41,587)	44,712	(112,893)	(109,768)	125,174
Salaries and benefits payable	965	-	1,815	2,780	-
Compensated absences payable	973	-	(12,461)	(11,488)	-
Accrued claims liability	-	-	-	-	2,468,964
Closure/post-closure liability	-	276,459	-	276,459	-
Net pension liability	120,614	-	152,922	273,536	-
Net OPEB liability	3,425	-	5,348	8,773	-
Lease receivable - deferred inflows	43,323	-	-	43,323	-
Pension adjustments - deferred inflows	(53,660)	-	(92,161)	(145,821)	-
OPEB adjustments - deferred inflows	(2,592)	-	(4,041)	(6,633)	-
Net Cash Provided (Used) by Operating Activities	$ (280,035)	$ 85,948	$ (1,038,352)	$ (1,232,439)	$ 371,158

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

Continued (Page 2 of 2)

COUNTY OF PLUMAS
Statement of Net Position
Fiduciary Funds
June 30, 2023

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash and investments	$91,301,525	$ 7,008,798
Receivables:		
Accounts	3,429	35,885
Taxes	-	3,929,049
Intergovernmental	311,563	1,163
Prepaid costs	9,671	-
Total Assets	91,626,188	10,974,895
LIABILITIES		
Accounts payable	3,265,270	4,955,798
Salaries and benefits payable	113,549	-
Total Liabilities	3,378,819	4,955,798
NET POSITION		
Restricted for:		
Pool participants	88,247,369	-
Individuals, organizations and other governments	-	6,019,097
Total Net Position	$88,247,369	$ 6,019,097

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

COUNTY OF PLUMAS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Investment Trust Funds	Custodial Funds
ADDITIONS		
Contributions to investment pool	$140,151,325	$ 72,727,116
Net investment income	1,646,704	424,660
Total Additions	141,798,029	73,151,776
DEDUCTIONS		
Distributions from investment pool	133,614,271	69,843,062
Total Deductions	133,614,271	69,843,062
Total Change in Net Position	8,183,758	3,308,714
Net Position - Beginning	80,063,611	2,710,383
Net Position - Ending	$ 88,247,369	$ 6,019,097

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

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Component Units

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

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

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

Blended Component Units

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

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

Air Pollution	Flood Control
Crescent Mills Lighting	CSA #11 Ambulance
Quincy Lighting	Walker Ranch CSD
Beckwourth CSA Sewer	Grizzly Ranch CSD

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

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

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

Discretely Presented Component Units

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

Related Organizations

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

Joint Agencies

The County is a participant in Trindel Insurance Fund (Trindel) the purpose of which is to provide for the creation and operation of a common risk sharing and insurance purchasing pool to be used to meet the obligations of the member counties to provide Worker's Compensation benefits for their employees and to provide public liability and property damage insurance for its members. Trindel is governed by a Joint Powers Agreement between the member counties pursuant to Article 1 (commencing with Section 6500), Chapter 5 of Division 7, Title 1 of the Government Code of California. Complete audited financial statements can be obtained from their office at 51 Arbuckle Court, Weaverville, CA 96093. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

The County is a member of the Public Risk Innovation, Solutions, and Management (PRISM). PRISM is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. PRISM operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. PRISM is under the control and direction of a board of directors consisting of representatives of each of the 55 member counties. Complete audited financial statements can be obtained from PRISM's office at 75 Iron Point Circle, Suite 200, Folsom, CA 95630. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General fund includes such activities as public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.

- The Road fund is a special revenue fund used to account for revenues and expenditures for streets and road expansion. Funding comes primarily from state highway users tax and state and federal highway improvement grants.

- The Local Revenue 2011 fund is a special revenue fund used to account for revenues and expenditures related to realignment funding. Funding comes primarily from state realignment revenues.

- The Social Services fund is a special revenue fund used to account for revenues and expenditures for social welfare. Funding comes primarily from state and federal grant revenues.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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

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

- The Pacific Gas and Electric Dixie Fire Settlement fund is a special revenue fund used to account for revenues and expenditures related to the legal settlement from Pacific Gas and Electric for the Dixie Fire. Funding comes primarily from legal settlement proceeds.

- The Capital Improvement fund is a debt service fund used to account for revenue and expenditures for capital improvements and related debt service payments. Funding comes primarily from federal and state grant revenue.

The County reports the following major proprietary funds:

- The Airport fund is an enterprise fund used to account for activity related to providing customers with airport facilities and services.

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

The County reports the following additional fund types:

- Internal Service funds account for the County's self-insurance programs which provide services to other departments on a cost reimbursement basis.

- Investment Trust funds account for the external portion of the County's Investment Pool which commingles resources of legally separate local governments within the County in an investment portfolio for the benefit of all participants. These entities include school districts, trial courts and other special districts governed by local boards, regional boards, and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

- Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These include unapportioned property taxes and other custodial funds.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus

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

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

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

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

D. Non-Current Governmental Assets/Liabilities

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

E. Cash and Cash Equivalents

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Investments

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

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

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2023, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

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

G. Restricted Cash and Investments

The County reports restricted cash and investments of $3,271,708 held in the Solid Waste Planning and Operation fund to fund closure and post-closure costs.

H. Receivables

Receivables for governmental activities consist mainly of accounts, interest, taxes, intergovernmental, and lease revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Other Assets

Inventory

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

Prepaid Costs

Payments made for services that will benefit periods beyond June 30, 2023, are recorded as prepaid costs under both the accrual and modified accrual basis of accounting. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets

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

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

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

Depreciable Asset	Estimated Lives
Equipment	5 to 25 years
Structures and improvements	5 to 50 years
Infrastructure	30 to 50 years

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax

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

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

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

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due dates	November 1 (1st installment) February1 (2nd installment)	July 1
Delinquent dates	December 10 (1st installment) April 10 (2nd installment)	August 31

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

The County is legally required to maintain a minimum balance of 1 percent of the annual taxes levied on properties participating in the Teeter Plan. The balance in the TLRF was $569,420 at June 30, 2023. The County's management believes that any ownership rights to the TLRF the County may have are effective only upon a Board approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County's Teeter Plan and accounted for in a custodial fund.

L. Interfund Transactions

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Interfund Transactions (Continued)

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

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

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

M. Unearned Revenue

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

N. Compensated Absences

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

O. Pensions

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

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

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021, to June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Other Postemployment Benefits (OPEB)

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

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

Valuation Date	July 1, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022, to June 30, 2023

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items which qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

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

R. Estimates

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

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

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

Statement No. 91, Conduit Debt Obligations. This statement improves the comparability of financial reporting for issuers by eliminating the option to recognize a liability for a conduit debt obligation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

Statement No. 96, Subscription-Based Information Technology Arrangements. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The definition and uniform guidance will result in greater consistency in practice.

Statement No. 99, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

T. Future Accounting Pronouncements

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

Statement No. 99 "Omnibus 2022" The requirements of this statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 100 "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62" The requirements of this statement are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 101 "Compensated Absences" The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

Statement No. 102 "Certain Risk Disclosures" The requirements of this statement are effective for fiscal years beginning after June 15, 2024. (FY 24/25)

Statement No. 103 "Financial Reporting Model Improvements" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

Statement No. 104 "Disclosure of Certain Capital Assets" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance/Net Position

The following major governmental fund had a deficit fund balance as of June 30, 2023. This deficit is expected to be eliminated through future additional funding.

Capital Improvement	$ 43,023

The following non-major governmental fund had a deficit fund balance as of June 30, 2023. This deficit is expected to be eliminated through future additional funding.

CDBG CARES Act CV-2-3	$ 60,819
CDBG Annual Economic Dev	14,886
Disaster Response	460,767

The following major enterprise fund had a deficit net position as of June 30, 2023. This deficit is expected to be eliminated through future additional funding.

Solid Waste Planning and Operation	$ 436,343

The following non-major enterprise fund had a deficit net position as of June 30, 2023. This deficit is expected to be eliminated through future additional funding.

Senior Transit	$ 290,056

B. Rebatable Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At June 30, 2023, the County does not expect to incur a liability.

NOTE 3: CASH AND INVESTMENTS

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

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

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as Investment Trust Funds which do not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled $91,301,525 at June 30, 2023.

A. Financial Statement Presentation

As of June 30, 2023, the County's cash and investments are reported in the financial statements as follows:

Primary government	$ 108,635,970
Investment trust funds	91,301,525
Custodial funds	7,008,798
Total Cash and Investments	$ 206,946,293

As of June 30, 2023, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	$ 17,731
Deposits (less outstanding checks)	10,443,387
Total Cash in County Pool	10,461,118
Deposits with fiscal agents	10,295,436
Total Cash	20,756,554
Investments:	
In Treasurer's Pool	186,189,739
Total Investments	186,189,739
Total Cash and Investments	$ 206,946,293

B. Cash

At year end, the carrying amount of the County's cash deposits (including amounts in checking accounts, money market accounts and deposits with fiscal agents) was $20,738,823 and the bank balance was $24,783,849. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the County had cash on hand of $17,731.

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

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments

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

Under the provisions of the County's investment policy the County may invest or deposit in the following:

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

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

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

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

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2023, the County had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using Level 1	Level 2	Level 3
Investments by Fair Value Level				
U.S. Treasuries	$ 13,034,917	$ 13,034,917	$ -	$ -
Federal Agency Commercial Mortgage-Backed Security	1,758,358	1,758,358		
Federal Agencies	2,645,536	2,645,536	-	-
Medium -Term Notes	7,202,838	7,202,838	-	-
Negotiable Certificates of Deposit	299,797	299,797	-	-
Municipal Bonds	1,142,818	1,142,818	-	-
Supranationals	750,356	750,356	-	-
Asset-Backed Securities	2,746,470	2,746,470	-	-
Certificates of Deposit	5,000,000	5,000,000	-	-
Total Investments Measured at Fair Value	34,581,090	$ 34,581,090	$ -	$ -
Investments in External Investment Pools				
LAIF	63,375,249			
CAMP	88,233,400			
Total Investments	$ 186,189,739			

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

As of June 30, 2023, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities 0-1 year	Maturities 1-5 years	Fair Value	Weighted Average Maturity (Years)
U.S. Treasuries	0.125-2.500%	$ -	$ 13,034,917	$ 13,034,917	2.09
Federal Agency Commercial Mortgage-Backed Security	2.280-3.346%	203,622	1,554,736	1,758,358	5.68
Federal Agencies	0.250-3.750%	323,239	2,322,297	2,645,536	1.83
Medium-Term Notes	0.400-3.875%	394,550	6,808,288	7,202,838	3.00
Negotiable Certificates of Deposit	0.590-2.040%	-	299,797	299,797	2.33
Municipal Bonds	0.794-3.743%	65,000	1,077,818	1,142,818	1.88
Supranationals	0.125-2.500%	-	750,356	750,356	1.24
Asset-Backed Securities	0.340-3.130%	-	2,746,470	2,746,470	3.93
Certificates of Deposit	4.000%	5,000,000	-	5,000,000	-
LAIF	Variable	63,375,249	-	63,375,249	-
CAMP	Variable	88,233,400	-	88,233,400	-
Total Investments		$157,595,060	$ 28,594,679	$186,189,739	0.38

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
U.S. Treasuries	-	-	-	7.00%
Federal Home Loan Bank	-	-	-	0.17%
Federal Home Loan Mortgage Corporation - CMO	-	-	-	0.91%
Federal Home Loan Mortgage Corporation	-	-	-	1.25%
Federal National Mortgage Association - CMO	-	-	-	0.04%
Medium-Term Notes	A	AA+	Aaa	0.12%
Medium-Term Notes	A	AA	A1	0.11%
Medium-Term Notes	A	AA-	A1	0.08%
Medium-Term Notes	A	AA-	Aa2	0.13%
Medium-Term Notes	A	AA-	Aa3	0.26%
Medium-Term Notes	A	A+	A1	0.11%
Medium-Term Notes	A	A+	A2	0.18%
Medium-Term Notes	A	A+	A3	0.07%
Medium-Term Notes	A	A+	Aa3	0.12%
Medium-Term Notes	A	A	A1	0.25%
Medium-Term Notes	A	A	A2	0.42%
Medium-Term Notes	A	A	A3	0.12%
Medium-Term Notes	A	A-	A1	0.27%
Medium-Term Notes	A	A-	A2	0.27%
Medium-Term Notes	A	A-	A3	0.88%
Medium-Term Notes	A	BBB+	A2	0.12%
Medium-Term Notes	A	BBB+	A3	0.18%
Medium-Term Notes	A	BBB+	Baa1	0.16%
Negotiable Certificates of Deposit	N/A	A-1	P-1	0.16%
Municipal Bonds	N/A	AA	Aa2	0.17%
Municipal Bonds	N/A	AA-	A1	0.03%
Municipal Bonds	N/A	AA-	Aa3	0.17%
Municipal Bonds	N/A	NR	Aa3	0.05%
Municipal Bonds	N/A	NR	NR	0.20%
Supranationals	N/A	AAA	Aaa	0.40%
Asset-Backed Securities	N/A	AAA	Aaa	0.56%
Asset-Backed Securities	N/A	NR	Aaa	0.06%
Asset-Backed Securities	N/A	AAA	NR	0.86%
Certificates of Deposit	N/A	NR	NR	2.69%
LAIF	N/A	Unrated	Unrated	34.04%
CAMP	N/A	Unrated	Unrated	47.39%
Total				100.00%

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury Securities, mutual funds, and external investment pools) at June 30, 2023, did not exceed five percent or more of total County investments.

D. Investment in External Investment Pools

The County of Plumas maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but it is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2023, the County's investment in LAIF valued at amortized cost was $63,375,249 and is the same as the value of the Pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was $178.4 billion. Of that amount, 98.54 percent is invested in non-derivative financial products and 1.46 percent in structured notes and asset-backed securities.

The County of Plumas also maintains an investment in the California Asset Management Program (CAMP), a California Joint Powers Authority established in 1989 by the treasurers and finance directors of several California agencies. CAMP was created to provide professional investment services to California public agencies at a reasonable cost. The County's investment with CAMP as of June 30, 2023, was $88,233,400, which approximates fair value. There are no restrictions on withdrawal of funds.

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net position and changes in net position for the Treasurer's Pool at June 30, 2023:

	Internal Participants	External Participants	Total Pool
Statement of Net Position			
Cash on hand	$ 17,731	$ -	$ 17,731
Deposits (less outstanding checks)	10,443,387	-	10,443,387
Investments	94,888,214	91,301,525	186,189,739
Net Position at June 30, 2023	$105,349,332	$ 91,301,525	$ 196,650,857
Statement of Changes in Net Position			
Net position at July 1, 2022	$ 76,646,295	$ 80,128,495	$ 156,774,790
Net changes in investments by pool participants	28,703,037	11,173,030	39,876,067
Net Position at June 30, 2023	$105,349,332	$ 91,301,525	$ 196,650,857

NOTE 4: LEASES RECEIVABLE

The County leases its facilities to private and corporate companies and aircraft users for office space, airport hangar and land leases. The lease terms are two to 25 years, including the noncancelable period of the lease and extensions the County is reasonably certain to exercise and vary with each contract. The agreements allow for 2.5% annual increases to the lease payments on the anniversary of the agreement. During the fiscal year, the County recognized $139,779 in lease revenue and $52,641 in interest income related to these agreements. At June 30, 2023, the County recorded $1,918,534 in leases receivable for these agreements. Also, the County has deferred inflows of resources associated with these leases that will be recognized as revenue over the lease terms. As of June 30, 2023, the balance of deferred inflows of resources was $1,918,534.

A summary of leases receivable for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements/ Adjustments	Balance June 30, 2023
Governmental Activities				
Leases receivable:				
Buildings	$ 968,076	$ 10,416	($ 54,774)	$ 923,718
Total Governmental Activities	$ 968,076	$ 10,416	($ 54,774)	$ 923,718

	Balance July 1, 2022	Additions	Retirements/ Adjustments	Balance June 30, 2023
Business-Type Activities				
Leases receivable:				
Buildings	$ 951,493	$ 144,172	($ 100,849)	$ 994,816
Total Business-Type Activities	$ 951,493	$ 144,172	($ 100,849)	$ 994,816

Remaining amounts to be received associated with these leases are as follows:

Year Ended June 30	Governmental Activities	Business-Type Activities	Total
2024	$ 59,665	$ 71,247	$ 130,912
2025	62,640	73,612	136,252
2026	52,155	73,023	125,178
2027	51,289	69,550	120,839
2028	55,112	65,214	120,326
2029-2033	307,230	204,263	511,493
2034-2038	297,321	148,020	445,341
2039-2043	38,306	170,664	208,970
2044-2047	-	119,223	119,223
Total	$ 923,718	$ 994,816	$ 1,918,534

NOTE 5: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements	Transfers/ Adjustments	Balance June 30, 2023
Governmental Activities					
Capital Assets,					
Not Being Depreciated:					
Land	$ 2,079,904	$ -	$ -	$ -	$ 2,079,904
Construction in progress	18,938,945	9,649,305	(47,601)	(11,080,862)	17,459,787
Total Capital Assets, Not Being Depreciated	21,018,849	9,649,305	(47,601)	(11,080,862)	19,539,691
Capital Assets, Being Depreciated:					
Building and improvements	36,691,406	312,238	-	-	37,003,644
Right-to-use leased buildings	614,600	185,383	-	-	799,983
Equipment	27,254,631	1,731,237	(1,664,634)	(100,526)	27,220,708
Right-to-use leased equipment	93,343	29,892	-	-	123,235
Software	1,533,811	-	-	100,526	1,634,337
Subscription-based information technology arrangements	-	345,346	-	-	345,346
Infrastructure	40,116,468	-	(232)	11,080,862	51,197,098
Total Capital Assets, Being Depreciated	106,304,259	2,604,096	(1,664,866)	11,080,862	118,324,351
Less Accumulated Depreciation For:					
Building and improvements	(18,228,108)	(703,459)	-	-	(18,931,567)
Right-to-use leased buildings	(72,111)	(115,973)	-	-	(188,084)
Equipment	(23,308,935)	(1,109,104)	860,348	20,647	(23,537,044)
Right-to-use leased equipment	(18,871)	(21,584)	-	-	(40,455)
Software	(1,391,266)	(60,103)	-	(20,647)	(1,472,016)
Subscription-based information technology arrangements	-	(118,362)	-	-	(118,362)
Infrastructure	(28,539,283)	(768,560)	-	-	(29,307,843)
Total Accumulated Depreciation	(71,558,574)	(2,897,145)	860,348	-	(73,595,371)
Total Capital Assets, Being Depreciated, Net	34,745,685	(293,049)	(804,518)	11,080,862	44,728,980
Governmental Activities Capital Assets, Net	$ 55,764,534	$ 9,356,256	($ 852,119)	$ -	$ 64,268,671

NOTE 5: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2022	Additions	Retirements/ Transfers	Balance June 30, 2023
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 658,463	$ -	$ -	$ 658,463
Total Capital Assets, Not Being Depreciated	658,463	-	-	658,463
Capital Assets, Being Depreciated:				
Building and improvements	1,294,826	-	-	1,294,826
Equipment	3,299,752	-	(15,485)	3,284,267
Software	15,660	-	-	15,660
Infrastructure	13,714,203	-	-	13,714,203
Total Capital Assets, Being Depreciated	18,324,441	-	(15,485)	18,308,956
Less Accumulated Depreciation For:				
Building and improvements	(1,081,286)	(32,466)	-	(1,113,752)
Equipment	(2,642,013)	(214,148)	15,485	(2,840,676)
Software	(15,660)	-	-	(15,660)
Infrastructure	(9,730,821)	(391,225)	-	(10,122,046)
Total Accumulated Depreciation	(13,469,780)	(637,839)	15,485	(14,092,134)
Total Capital Assets, Being Depreciated, Net	4,854,661	(637,839)	-	4,216,822
Business-Type Activities Capital Assets, Net	$ 5,513,124	($ 637,839)	$ -	$ 4,875,285

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	$ 910,437
Public protection	493,288
Health and welfare	109,785
Public assistance	80,196
Education	4,698
Culture and recreation	37,785
Public ways and facilities	1,260,956
Total Depreciation Expense – Governmental Activities	$ 2,897,145

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

Airport	$ 492,463
Solid Waste	33,422
Transit	111,954
Total Depreciation Expense – Business-Type Activities	$ 637,839

NOTE 5: CAPITAL ASSETS (CONTINUED)

Construction in Progress

Construction in progress for governmental activities relates primarily to work performed on the new jail and various bridge and road projects.

NOTE 6: INTERFUND TRANSACTIONS

Due From/To Other Funds

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

The following are due from and due to balances as of June 30, 2023:

	Due From Other Funds	Due To Other Funds
General Fund	$ 1,376,274	$ -
Capital Improvement	-	1,894,000
Nonmajor governmental funds	1,018,129	434,210
Nonmajor enterprise funds	-	66,193
Total	$ 2,394,403	$ 2,394,403

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2023:

	Advances To Other Funds	Advances From Other Funds
General Fund	$ 51,000	$ -
Nonmajor governmental funds	-	51,000
Total	$ 51,000	$ 51,000

NOTE 6: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2023:

	Transfers In	Transfers Out
General Fund	$ 2,301,704	$ 630,591
Road	870,310	43,975
Local Revenue 2011	-	8,344,946
Social Services	4,546,350	118,374
Mental Health	2,384,909	121,547
Public Health	217,284	350,425
Capital Improvement	966,197	-
Nonmajor governmental funds	2,676,623	4,251,917
Airport	898	-
Solid Waste Planning and Operation	-	103,492
Nonmajor enterprise funds	992	-
Internal service funds	1,000,000	1,000,000
Total	$ 14,965,267	$ 14,965,267

NOTE 7: UNEARNED REVENUE

At June 30, 2023, the components of unearned revenue were as follows:

	Unearned
General Fund	
Payments received in advance	$ 910
Nonmajor governmental funds	
Fair revenue received in advance	67,740
Total	$ 68,650

NOTE 8: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

Type of Indebtedness	Balance July 1, 2022	Adjustments/ Additions	Retirements	Balance June 30, 2023	Amounts Due Within One Year
Governmental Activities					
Loans from direct borrowings	$ 10,430,000	$ -	($ 790,000)	$ 9,640,000	$ 820,000
Loans	1,000,000	-	-	1,000,000	1,000,000
Right-to-use leased asset liability	629,281	215,275	(120,301)	724,255	122,059
Subscription-based information technology arrangements	-	345,346	(118,192)	227,154	116,454
Compensated absences	5,683,412	2,620,236	(3,453,156)	4,850,492	3,344,117
Total Governmental Activities	$ 17,742,693	$ 3,180,857	($ 4,481,649)	$ 16,441,901	$ 5,402,630
Business-Type Activities					
Closure/post-closure liability	$ 3,979,412	$ 276,459	$ -	$ 4,255,871	$ -
Compensated absences	23,915	14,553	(26,041)	12,427	12,427
Total Business-Type Activities	$ 4,003,327	$ 291,012	($ 26,041)	$ 4,268,298	$ 12,427

NOTE 8: LONG-TERM LIABILITIES (CONTINUED)

Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred. The closure/post-closure liability will be liquidated by the Solid Waste Planning and Operation fund.

Individual issues of debt payable outstanding at June 30, 2023, are as follows:

Governmental Activities

Loans from Direct Borrowings:	
Umpqua Bank Loan, issued June 1, 2015, in the amount of $15,255,000 and payable in annual installments of $640,000 to $1,125,000, with an interest rate of 3.63% and maturity on June 1, 2033. The loan was used to refinance the certificates of participation previously used to fund the acquisition and construction of the health and human services center, a permit center, and an animal shelter, as well as finance a new jail facility. The loan is secured by the annex, jail and animal shelter	$ 9,640,000
Total Loans from Direct Borrowings	9,640,000
Loans:	
Golden State Finance Authority, issued a loan agreement on November 1, 2019 for $1,000,000 with an interest rate of 1.23% and a maturity on March 15, 2024. The loan was used to finance the construction of the jail.	1,000,000
Total Loans	1,000,000
Total Governmental Activities	$ 10,640,000

Following is a schedule of debt payment requirements of governmental activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities and landfill closure/post-closure costs which are reported in Note 9.

Governmental Activities

	Loans from Direct Borrowings		
Year Ended June 30	Principal	Interest	Total
2024	$ 820,000	$ 349,932	$ 1,169,932
2025	845,000	320,166	1,165,166
2026	875,000	289,493	1,164,493
2027	910,000	257,730	1,167,730
2028	940,000	224,697	1,164,697
2029-2033	5,250,000	585,156	5,835,156
Total	$ 9,640,000	$ 2,027,174	$ 11,667,174

	Loans		
Year Ended June 30	Principal	Interest	Total
2024	$ 1,000,000	$ 22,997	$ 1,022,997
Total	$ 1,000,000	$ 22,997	$ 1,022,997

NOTE 9: LEASES

Right-to-Use Leases

The County entered into noncancelable leases with various third parties. Current lease activities include the right-to-use office space, land lease and other equipment. The County is required to make principal and interest payments through July 2033. The lease agreements have interest rates between 2% and 5% based on the borrowing rate specified in the contract. The County also paid operating expenses which are not included in the measurement of the lease liability as they are variable in nature. At June 30, 2023, the County has recognized a lease liability of $724,255. Refer to Note 5, Capital Assets, for information related to the right-to-use assets accounted for through these leases. During the fiscal year, the County recorded $137,557 in amortization expense and $27,481 in interest expense for these arrangements.

The future principal and interest payments on leases as of June 30, 2023, are as follows:

Year Ended June 30	Governmental Activities		
	Principal	Interest	Total
2024	$ 122,059	$ 24,575	$ 146,634
2025	106,680	20,683	127,363
2026	106,152	17,125	123,277
2027	105,613	13,412	119,025
2028	76,598	9,847	86,445
2029-2033	207,153	16,617	223,770
Total	$ 724,255	$ 102,259	$ 826,514

Subscription-Based Information Technology Arrangements

The County has four Subscription-Based Information Technology Arrangements (SBITA), which meet the criteria as defined by GASB Statement No. 96, Subscription-Based Information Technology Arrangements.

The County has four active subscriptions. The subscriptions have payments that range from $4,770 to $45,907 and interest rates that range from 3.00% to 5.00%. As of June 30, 2023, the total combined value of the subscription liability was $227,154. The value of the subscription-based information technology arrangement assets and accumulated amortization as of June 30, 2023, was $345,346 and $118,362, respectively.

The future principal and lease payments as of June 30, 2023, are as follows:

Year Ended June 30	Governmental Activities		
	Principal	Interest	Total
2024	$ 116,454	$ 6,880	$ 123,334
2025	96,579	3,035	99,614
2026	14,121	705	14,826
Total	$ 227,154	$ 10,620	$ 237,774

NOTE 10: CLOSURE/POST-CLOSURE

The County of Plumas is responsible for one operating and one closed landfill site. State and Federal laws and regulations require the County to perform certain closure and post-closure maintenance and monitoring functions at the site for thirty years after closure. GASB Statement No. 18 requires that a portion of these closure and post-closure care costs be reported as an operating expense in each year based on landfill capacity used as of each Statement of Net Position date. The $4,255,871 reported as a closure/post-closure liability at June 30, 2023, represents the cumulative amount reported to date based on the estimates used ranging from 45 to 100 percent of total permitted site capacity filled.

The County will recognize the remaining estimated cost of closure and post-closure care of $4,255,871 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and post-closure care costs in the future. At June 30, 2023, cash and investments of $3,271,708 were held to fund closure costs. This deposit is held in the Solid Waste Planning and Operation enterprise fund. The County has approved a pledge of revenue to fund the post-closure costs. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

NOTE 11: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes

- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports $70,244,143 restricted net position, of which there is no net position restricted by enabling legislation.

NOTE 11: NET POSITION (CONTINUED)

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 12: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.

- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the County's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the County that can, by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- **Assigned fund balance** - amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body (i.e., budget or finance committee) or an official designated for that purpose.

- **Unassigned fund balance -** the residual classification for the County's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

NOTE 12: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2023, were distributed as follows:

	General	Road	Local Revenue 2011	Social Services	Mental Health	Public Health	PG&E Dixie Fire Settlement	Capital Improvement	Nonmajor Governmental Funds	Totals
Nonspendable:										
Prepaid costs	$ 19,542	$ 73	$ -	$ -	$ -	$ 7,167	$ -	$ -	$ 22,031	$ 48,813
Inventory	-	418,959	-	-	-	-	-	-	-	418,959
Advances to other funds	51,000	-	-	-	-	-	-	-	-	51,000
Subtotal	70,542	419,032	-	-	-	7,167	-	-	22,031	518,772
Restricted for:										
General government	9,783,480	-	4,679,777	-	-	-	-	-	4,154,537	18,617,794
Public protection	-	-	-	-	-	-	10,221,383	-	7,221,371	17,442,754
Health and welfare	-	-	-	-	6,961,247	1,072,418	-	-	3,863,824	11,897,489
Public assistance	-	-	-	19,637,340	-	-	-	-	-	19,637,340
Public ways and facilities	-	5,074,134	-	-	-	-	-	-	2,740,233	7,814,367
Capital projects	-	-	-	-	-	-	-	-	98,152	98,152
Subtotal	9,783,480	5,074,134	4,679,777	19,637,340	6,961,247	1,072,418	10,221,383	-	18,078,117	75,507,896
Committed to:										
General government	2,002,947	-	-	-	-	-	-	-	1,000,033	3,002,980
Public protection	49,881	-	-	-	-	-	-	-	-	49,881
Subtotal	2,052,828	-	-	-	-	-	-	-	1,000,033	3,052,861
Assigned to:										
General government	164,872	-	-	-	-	-	-	-	-	164,872
Public protection	5,593,262	-	-	-	-	-	-	-	-	5,593,262
Subtotal	5,758,134	-	-	-	-	-	-	-	-	5,758,134
Unassigned	8,604,478	-	-	-	-	-	-	(43,023)	(536,472)	8,024,983
Total	$26,269,462	$ 5,493,166	$ 4,679,777	$19,637,340	$ 6,961,247	$ 1,079,585	$10,221,383	($ 43,023)	$18,563,709	$ 92,862,646

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 12: FUND BALANCES (CONTINUED)

Fund Balance Policy

The Board of Supervisors adopted a fund balance policy on May 17, 2011, for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures. The policy also provides for a measure of financial protection for the County against unforeseen circumstances and to comply with GASB 54. The minimum unrestricted fund balance may be recognized within the committed, assigned, or unassigned classifications.

NOTE 13: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees of Plumas County and Plumas Court are eligible to participate in the County's Safety cost-sharing multiple-employer defined benefit pension plan and Miscellaneous agent multiple-employer defined benefit pension plan (Plan), administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the County added retirement tiers for both the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013, will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of those PEPRA changes will ultimately reduce the County's retirement costs.

Summary of Rate of Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Sheriff PEPRA	Safety Sheriff officers hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous employees hired before January 1, 2013
Safety Sheriff	Safety Sheriff officers hired before January 1, 2013
Safety County Peace Officer	Safety County peace officers hired before January 1, 2013

NOTE 13: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Miscellaneous	2.0% @ 55	50-67	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52-67	1.000% to 2.500%
Safety Sheriff	3.0% @ 55	50-55	2.400% to 3.000%
Safety County Peace Officer	2.0% @ 50	50-55	2.000% to 2.700%
Safety Sheriff PEPRA	2.7% @ 57	50-57	2.000% to 2.700%

Employees Covered

At June 30, 2022, the measurement date, the following employees were covered by the benefit terms for the Miscellaneous Rate Tier including independent entities (courts):

	Inactive Employees Or Beneficiaries Currently Receiving Benefits	Inactive Employees Entitled to But Not Yet Receiving Benefits	Active Employees
Miscellaneous	507	452	292

NOTE 13: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous	8.840%	7.000%	4.000%
Miscellaneous PEPRA	8.840%	7.250%	0.000%
Safety Sheriff	22.480%	9.000%	2.000%
Safety County Peace Officer	0.000%	0.000%	2.000%
Safety Sheriff PEPRA	13.660%	13.750%	0.000%

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan were as follows:

	Contributions-Employer	Contributions-Employee (Paid by Employer)
Miscellaneous	$ 5,199,435	$ -
Safety	1,712,231	-

B. Net Pension Liability

The County's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

NOTE 13: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Investment Rate of Return	6.90%
Inflation	2.30%
Salary Increase	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period of 2001 to 2019. Pre-retirement and post-retirement mortality rates include generational mortality improvement using 80% Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions from November 2021 that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NOTE 13: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Long-Term Expected Rate of Return (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flow. Using historical returns for all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points. The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10 (1, 2)
Global Equity – Cap-Weighted	30.0%	4.54%
Global Equity – Non-Cap-Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0%)	(0.59%)
Total	100.0%	

(1) An expected price inflation of 2.30% used for this period
(2) Figures are based on the 2021 Asset Liability Management Study

NOTE 13: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability

As of June 30, 2023, the changes in the net pension liability of the agent multiple employer-defined benefit pension plan, including independent entities (Courts), is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Miscellaneous:			
Balances at June 30, 2022	$ 164,731,725	$ 135,622,490	$ 29,109,235
Changes for the year:			
Service cost	2,957,519	-	2,957,519
Interest on total pension liability	11,419,408	-	11,419,408
Change in assumptions	4,346,471	-	4,346,471
Difference between expected and actual experience	(117,587)	-	(117,587)
Contributions - employer	-	5,255,468	(5,255,468)
Contributions - employee	-	1,292,589	(1,292,589)
Net investment income	-	(10,162,279)	10,162,279
Benefit payments, including refunds of employee contributions	(9,881,366)	(9,881,366)	-
Administrative expense	-	(84,485)	84,485
Net Changes	8,724,445	(13,580,073)	22,304,518
Balances at June 30, 2023	$ 173,456,170	$ 122,042,417	51,413,753
Less:			
Amount allocated to independent entities			(1,317,139)
Balance at June 30, 2023			$ 50,096,614

As of June 30, 2023, the County reported a net pension liability for its proportionate share of the net pension liability of the cost-sharing multiple-employer defined benefit pension plan as follows:

	Proportionate Share of Net Pension Liability
Safety	$ 15,227,581
Total Net Pension Liability	$ 15,227,581

The County's net pension liability for the cost-sharing multiple-employer defined benefit pension rate tier is measured as the proportionate share of the net pension liability. The net pension liability of the rate tier is measured as of June 30, 2022, and the total pension liability for the rate tier used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for the cost-sharing multiple employer-defined benefit pension plan as of June 30, 2022, and 2023, was as follows:

	Proportion June 30, 2023	Proportion June 30, 2022	Change - Increase (Decrease)
Safety	.22160%	.26583%	(.04423%)

NOTE 13: PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Miscellaneous	$ 72,078,190	$ 51,413,753	$ 34,134,992
Safety	21,585,403	15,227,581	10,031,088

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2023, the County recognized pension expense of $5,172,696. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 7,266,947	$ -
Change in assumptions	4,272,068	-
Differences between expected and actual experience	630,214	(436,799)
Net differences between projected and actual earnings on plan investments.	8,458,763	-
Adjustment due to differences in proportions	10,825	(117,666)
Difference between County contributions and proportionate share of contributions	-	(399,760)
Total	20,638,817	(954,225)
Less: amount allocated to independent entities	(364,380)	6,954
Total	$ 20,274,437	($ 947,271)

NOTE 13: PENSION PLAN (CONTINUED)

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

$7,266,947 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	
2024	$ 3,423,654
2025	2,789,162
2026	859,011
2027	5,345,818
Thereafter	-
Total	$ 12,417,645

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The County's defined benefit OPEB plan (the Plan) provides retiree healthcare benefits to qualifying employees retiring directly from the County. The benefit level is determined by date of hire, length of service and bargaining unit. The County has two insurance companies, determined by bargaining unit; it contracts for medical coverage to be provided through agency multiple-employer CalPERS Health and Operating Engineer's Health plans. Vision and dental coverage is contracted separately for the employees being covered by CalPERS Health, whereas Operating Engineer's include vision and dental coverage through their health plan.

Benefits Provided

The County provides post-employment health benefits to eligible employees at retirement. The plans available and the County's financial obligation vary by employee group as summarized below:

Confidential Employees
Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for an active employee are: $624.60 for single coverage, $1,260.90 for the two-party coverage and $1,630.56 for family coverage.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies before attainment of age 65, the spouse may continue coverage on a self-pay basis.

Sheriff & Sheriff Management
Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for the PORAC plan for an active employee are $622.44 for single coverage, $1,260.90 for two-party coverage and $1,630.56 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies, the spouse may continue coverage on a self-pay basis.

Probation Department Employees
Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for the PORAC plan for an active employee are: $624.60 for single coverage, $1,260.90 for two-party coverage and $1,630.56 for family coverage. These contributions are scheduled to increase to the same contribution level as General employees.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies before attainment of age 65, the spouse may continue coverage on a self-pay basis.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

Management (Department Heads and Board of Supervisors)
Eligible employees may continue health (medical, dental and vision) coverage at retirement. Medical coverage is available through the CalPERS Health Program. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). The County's contribution is based on the active employee contribution according to the following percentages:

Years of Continuous Service	County Percentage
6 Months to 4 Years of Service	25%
4 Years + 1 Day to 8 Years of Service	50%
8 Years + 1 Day to 12 Years of Service	75%
12 + 1 Day or More Years of Service	100%
Board of Supervisors	
12 or More Years of Service	100%

The current County's contributions for an active employee are: $624.60 for single coverage, $1,248.30 for two-party coverage and $1,486.00 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. The County will continue to pay the CalPERS minimum required contribution for retirees and surviving spouses continuing coverage post age 65. If the retiree dies, the spouse may continue coverage on a self-pay basis.

General Unit, Crafts & Trade and Mid-Management
Eligible employees may continue health (medical, dental and vision) coverage at retirement. Coverage is provided through the Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan. Eligibility requires retirement under PERS (at least age 50 with at least 5 years of service). For employees with at least 15 years but less than 25 years of continuous County service at retirement, the County will contribute 25 percent of the County's health premium for an active employee. For employees with at least 25 years of continuous County service at retirement, the County will contribute 50 percent of the County's health premium for an active employee. The current County's contributions for an active employee are: $624.60 for single coverage, $1,248.30 for two-party coverage and $1,486.00 for family coverage.

The County's contribution for retiree health coverage will continue until age 65 at which time the retiree may continue on a self-pay basis. If the retiree dies, the spouse may continue coverage on a self-pay basis.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

*Sick Leave**
All eligible employees may convert a portion of their unused sick-leave upon retirement to be used for the employee's portion of the retiree health contribution. The portion convertible depends on the employee's years of continuous service at retirement as follows:

Years of Continuous Service	Percent of Sick Value
0 to 5 Years of Service	25% of hours on the books
5 to 10 Years of Service	50% of hours on the books
10 to 15 Years of Service	75% of hours on the books
15 or More Years of Service	100% of hours on the books

The conversion to monies is based on rate of pay at retirement except for elected officials no longer earning sick leave (based on frozen rate of pay). Upon death of the retiree, the spouse may use any unused sick-leave monies to pay any applicable contributions for surviving spouse coverage. Any unused sick-leave monies remaining in the event of the death of the retiree and their surviving spouse shall be forfeitable to the County.

**Liability for sick leave accruals that may be converted to monies the retiree may use for health insurance contributions are not included in the valuation.*

Premium Rates

The County participates in the CalPERS Health Program and the Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan, both community-rated programs. The later program includes dental and vision coverage. Employees in the CalPERS Health Program are eligible for a separate dental and vision plan. The following table summarizes the current monthly premiums for the primary plans in which the retirees are enrolled.

Employee Groups on the CalPERS Health Program

Interim year valuation results have been projected from the prior year's valuation, with adjustments for actual premium increases for the health plans from 2022/23 to 2023/24. The impact of this change was an increase in liabilities.

2024 Region 1	Kaiser	BS Access +	BS Trio	PERS Gold	PERS Platinum
Retiree Only	$ 1,021.41	$ 1,076.84	$ 946.84	$ 914.82	$ 1,314.27
Retiree Plus Spouse	$ 2,042.82	$ 2,153.68	$ 1,893.68	$ 1,829.64	$ 2,628.54

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

2024 Region 1	Western Health	UHC Alliance	Anthem HMO Select	Anthem HMO Traditional	PORAC
Retiree Only	$ 807.23	$ 1,091.13	$ 1,138.86	$ 1,339.70	$ 931.00
Retiree Plus Spouse	$ 1,614.46	$ 2,182.26	$ 2,277.72	$ 2,679.40	$ 2,117.00

2023 Region 1	Kaiser	BS Access +	BS Trio	PERS Gold	PERS Platinum
Retiree Only	$ 913.74	$ 1,035.21	$ 888.94	$ 825.61	$ 1,200.12
Retiree Plus Spouse	$ 1,827,48	$ 2,070.42	$ 1,777.88	$ 1,651.22	$ 2,400.24

2023 Region 1	Western Health	UHC Alliance	Anthem HMO Select	Anthem HMO Traditional	Health Net Smart Care	PORAC
Retiree Only	$ 760.17	$ 1,044.07	$ 1,128.83	$ 1,210.71	$ 1,174.50	$ 825.00
Retiree Plus Spouse	$ 1,520.34	$ 2,088.14	$ 2,257.66	$ 2,421.42	$ 2,849.00	$ 1,875.00

Note: PORAC Plan is available only to Sheriff Management and Sheriff Department employees.

Operating Engineers Public and Miscellaneous Employees Health and Welfare Plan

	2023	2024
Retiree Only	$ 1,029.00	$ 1,157.00
Retiree Plus Spouse	$ 2,057.00	$ 2,314.00

REMHCA Minimum Required Contribution (RMC)

Calendar Year	RMC
2023	$ 151.00
2024	$ 157.00

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

Dental and Vision

Current monthly dental and vision premium rates for retirees electing CalPERS Health Plans:

Dental	2023	2024
Retiree Only	$ 43.10	$ 41.80
Retiree Plus Spouse	$ 80.10	$ 77.60
Family	$ 102.00	$ 98.90

Vision	2023	2024
Retiree Only	$ 13.80	$ 13.80
Retiree Plus Spouse	$ 13.80	$ 13.80
Family	$ 13.80	$ 13.80

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	56
Active employees	328
	384

Contributions

The County is funding a portion of the actuarially determined contribution (ADC) and also does not reimburse for its current retiree payments from the Trust. The ADC consists of the normal cost plus an amortization of the net (unfunded accrued) OPEB liability.

B. Net OPEB Liability

The County's net OPEB liability of $4,309,106, was measured as of June 30, 2023, and was determined by the actuarial valuation as of July 1, 2022.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs

The net OPEB liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2022
Cost Method	Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age, Normal Level % of Salary method where: • Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and • Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.
Discount Rate	6.30% as of June 30, 2023, and 6.15% as of June 30, 2022
Inflation	2.75% per year
Payroll Growth	2.80% per year
Healthcare cost trend rates	See table below

Year	CalPERS PPOs
2023	*
2024	8.00%
2025	7.75%
2026	7.50%
2027	7.25%
2028	7.00%
2029	6.75%
2030	6.50%
2031	6.25%
2032	6.00%
2033	5.75%
2034	5.50%
2035	5.25%
2036	5.00%
2037	4.75%
2038	4.50%

*FY 2022/23 Health Care Trend Rates are based on the actual rate of increase from the medical premium rates from 2023 to 2024.

CalPERS minimum contributions, dental and vision premiums are assumed to increase 4% annually.

Pre-retirement mortality rates were based on the most recent CalPERS pension plan valuation.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2023.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	$ 7,593,545	$ 4,149,854	$ 3,443,691
Changes for the year:			
Service cost	659,872	-	659,872
Interest	493,697	-	493,697
Change in assumptions	302,544	-	302,544
Contributions - employer	-	458,489	(458,489)
Net investment income	-	310,670	(310,670)
Difference between expected and actual experience	153,828	-	153,828
Benefit payments, including refunds of member contributions	(458,489)	(458,489)	-
Administrative expenses	-	(24,633)	24,633
Net Changes	1,151,452	286,037	865,415
Balances at June 30, 2023	$ 8,744,997	$ 4,435,891	$ 4,309,106

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 5.30%	Discount Rate 6.30%	1% Increase 7.30%
Net OPEB liability	$ 5,197,108	$ 4,309,106	$ 3,541,804

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease 7.00% decreasing to 3.50%	Trend Rate 8.00% decreasing to 4.50%	1% Increase 9.00% decreasing to 5.50%
Net OPEB Liability	$ 3,235,416	$ 4,309,106	$ 5,624,716

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the County recognized OPEB expense of $558,472. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 443,381	($ 878,658)
Changes of assumptions	275,040	(871,451)
Difference between projected and actual earnings on OPEB Plan investment	312,494	-
Total	$ 1,030,915	($ 1,750,109)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	
2024	($ 361,783)
2025	(370,194)
2026	(32,292)
2027	(213,810)
2028	24,437
Thereafter	234,448
	($ 719,194)

NOTE 15: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has Risk Management Funds (internal service funds) to account for and finance its uninsured risks of loss for general liability and worker's compensation. The County self-insures its general liability claims with a retention of $100,000 per occurrence. It is the policy of the County to have the reserves evaluated by independent actuaries. The last actuarial evaluation was performed as of October 2012, for liability and workers' compensation.

The claims liability of the County is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The claims liability accrued on the financial statements for liability and workers' compensation is the ultimate cost of claims and expenses associated with all reported and unreported claims including allocated loss adjustment expenses (ALAE) and unallocated loss adjustment expenses (ULAE) reduced by a discount for anticipated investment income.

NOTE 15: RISK MANAGEMENT (CONTINUED)

Actual claims liability at June 30, 2023, was as follows:

Liability	$ 231,565
Property	240,580
Medical Malpractice	2,300
Workers' Compensation	5,964,527
Total	$ 6,438,972

All funds of the County participate in the program and make payments to the risk management funds based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. At June 30, 2023, the Workers' Compensation/Liability Insurance risk management fund had a funding surplus of $4,238,678.

Changes in the County's estimated claims liability amount for the fiscal years 2021, 2022, and 2023, were as follows:

Fiscal Year Ended	Balance at Beginning of Fiscal Year	Current Year Claims	Claims Payments and Changes In Estimates	Balance at End of Fiscal Year
2021	$ 5,118,013	$ 1,264,843	$ 1,564,293	$ 4,818,563
2022	4,818,563	1,608,190	2,456,745	3,970,008
2023	3,970,008	2,914,927	445,963	6,438,972

NOTE 16: OTHER INFORMATION

A. Commitments and Contingencies

At June 30, 2023, the County had construction commitments outstanding of approximately $12,090,362.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, the loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued. All legal matters are covered by the County's liability program which, subject to a $100,000 deductible per occurrence, provides complete coverage for County liability losses. Therefore, no provision has been made in the financial statements for a loss contingency.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2023, through December 12, 2025, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

Required Supplementary Information (Unaudited)

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COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2023
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017
Miscellaneous				
Total Pension Liability				
Service cost	$ 2,266,459	$ 2,247,655	$ 2,324,889	$ 2,639,909
Interest	8,636,073	9,001,126	9,251,669	9,482,068
Changes of assumptions	-	(2,029,153)	-	7,229,372
Difference between expected and actual experience	-	(147,109)	(1,503,677)	(452,659)
Benefit payments, including refunds of employee contributions	(6,114,357)	(6,291,101)	(6,726,197)	(6,936,401)
Net Change in Total Pension Liability	4,788,175	2,781,418	3,346,684	11,962,289
Total Pension Liability - Beginning	117,071,586	121,859,761	124,641,179	127,987,863
Total Pension Liability - Ending (a)	$ 121,859,761	$ 124,641,179	$ 127,987,863	$ 139,950,152
Plan Fiduciary Net Position				
Contributions - employer	$ 2,174,429	$ 2,444,777	$ 2,880,790	$ 3,328,049
Contributions - employee	1,061,943	1,119,188	1,104,500	1,170,402
Net investment income	14,451,580	2,133,249	510,033	10,278,022
Benefit payments, including refunds of employee contributions	(6,114,357)	(6,291,101)	(6,726,197)	(6,936,401)
Plan to plan resource movement	-	71,138	-	2,355
Administrative expense	-	(107,229)	(58,153)	(137,501)
Miscellaneous expense	-	-	-	-
Net Change in Plan Fiduciary Net Position	11,573,595	(629,978)	(2,289,027)	7,704,926
Plan Fiduciary Net Position - Beginning	84,476,220	96,049,815	95,419,837	93,130,810
Plan Fiduciary Net Position - Ending (b)	$ 96,049,815	$ 95,419,837	$ 93,130,810	$ 100,835,736
Net Pension Liability - Ending (a)-(b)	$ 25,809,946	$ 29,221,342	$ 34,857,053	$ 39,114,416
Plan fiduciary net position as a percentage of the total pension liability	78.82%	76.56%	72.77%	72.05%
Covered payroll	$ 14,685,797	$ 15,312,042	$ 16,300,140	$ 16,665,038
Net pension liability as a percentage of covered payroll	175.75%	190.84%	213.85%	234.71%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only nine years are shown.

2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
$ 2,919,691	$ 2,831,941	$ 2,861,450	$ 2,890,358	$ 2,957,519
9,993,149	10,559,762	10,910,062	11,207,272	11,419,408
(752,731)	-	-	-	4,346,471
2,638,537	2,567,109	(254,794)	(690,911)	(117,587)
(7,062,969)	(7,959,848)	(8,544,905)	(9,331,600)	(9,881,366)
7,735,677	7,998,964	4,971,813	4,075,119	8,724,445
139,950,152	147,685,829	155,684,793	160,656,606	164,731,725
$ 147,685,829	$ 155,684,793	$ 160,656,606	$ 164,731,725	$ 173,456,170
$ 3,495,258	$ 3,942,094	$ 4,585,265	$ 4,925,697	$ 5,255,468
1,279,161	1,215,269	1,361,668	1,285,598	1,292,589
8,515,684	6,909,769	5,469,874	25,501,545	(10,162,279)
(7,062,969)	(7,959,848)	(8,544,905)	(9,331,600)	(9,881,366)
(248)	-	-	-	-
(157,130)	(76,077)	(155,973)	(113,234)	(84,485)
(298,392)	248	-	-	-
5,771,364	4,031,455	2,715,929	22,268,006	(13,580,073)
100,835,736	106,607,100	110,638,555	113,354,484	135,622,490
$ 106,607,100	$ 110,638,555	$ 113,354,484	$ 135,622,490	$ 122,042,417
$ 41,078,729	$ 45,046,238	$ 47,302,122	$ 29,109,235	$ 51,413,753
72.19%	71.07%	70.56%	82.33%	70.36%
$ 18,409,151	$ 18,085,069	$ 18,460,967	$ 18,792,963	$ 17,848,637
223.14%	249.08%	256.23%	154.89%	288.05%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2023
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017
Safety				
Proportion of the net pension liability	0.23402%	0.21786%	0.21187%	0.20542%
Proportionate share of the net pension liability	$ 8,777,841	$ 8,976,642	$ 10,973,356	$ 12,274,139
Covered payroll	2,099,472	2,408,575	2,313,026	2,445,498
Proportionate share of the net pension liability as a percentage of covered payroll	418.10%	372.70%	474.42%	501.91%
Plan fiduciary net position as a percentage of the total pension liability	74.81%	74.09%	69.48%	68.50%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only nine years are shown.

2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
0.20918%	0.20789%	0.20796%	0.26583%	0.22160%
$ 12,273,950	$ 12,977,884	$ 13,855,327	$ 9,329,164	$ 15,227,581
2,292,976	2,377,739	2,435,950	2,305,495	2,394,256
535.28%	545.81%	568.79%	404.65%	636.00%
69.48%	69.13%	67.86%	78.93%	66.93%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2023
Last 10 Years*

Fiscal Year	2014/2015	2015/2016	2016/2017	2017/2018
Miscellaneous				
Contractually required contributions (actuarially determined)	$ 2,444,777	$ 2,880,790	$ 3,328,049	$ 3,495,258
Contributions in relation to the actuarially determined contributions	(2,444,777)	(2,880,790)	(3,328,049)	(3,495,258)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 15,312,042	$ 16,300,140	$ 16,665,038	$ 18,409,151
Contributions as a percentage of covered payroll	15.97%	17.67%	19.97%	18.99%
Safety				
Contractually required contributions (actuarially determined)	$ 777,285	$ 382,499	$ 399,893	$ 1,086,131
Contributions in relation to the actuarially determined contributions	(777,285)	(938,136)	(999,240)	(1,086,131)
Contribution deficiency (excess)	$ -	$ (555,637)	$ (599,347)	$ -
Covered payroll	$ 2,408,575	$ 2,313,026	$ 2,445,498	$ 2,292,976
Contributions as a percentage of covered payroll	32.27%	16.54%	16.35%	47.37%

*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only nine years are shown.

2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
$ 3,942,094	$ 4,585,265	$ 4,876,081	$ 5,199,435	$ 5,432,594
(3,942,094)	(4,585,265)	(4,876,081)	(5,199,435)	(5,432,594)
$ -	$ -	$ -	$ -	$ -
$ 18,085,069 21.80%	$ 18,460,967 24.84%	$ 18,792,963 25.95%	$ 17,848,637 29.13%	$ 16,750,260 32.43%
$ 1,233,620	$ 1,463,021	$ 1,566,107	$ 1,712,231	$ 1,834,353
(1,233,620)	(1,463,021)	(1,566,107)	(1,712,231)	(1,834,353)
$ -	$ -	$ -	$ -	$ -
$ 2,377,739 51.88%	$ 2,435,950 60.06%	$ 2,305,495 67.93%	$ 2,394,256 71.51%	$ 3,966,909 46.24%

COUNTY OF PLUMAS
Required Supplementary Information
County Pension Plan
Notes to County Pension Plan
For the Year Ended June 30, 2023

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Change of Assumptions and Methods

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2019
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

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COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2023
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Total OPEB Liability				
Service cost	$ 604,550	$ 622,445	$ 447,107	$ 403,694
Interest	356,930	385,909	497,614	419,282
Change in benefit terms	-	-	-	-
Change in assumptions	(53,955)	(1,654,015)	(319,277)	-
Differences between expected and actual experience	-	-	(1,496,775)	(208,436)
Benefit payments, including refunds of member contributions	(342,180)	(364,422)	(415,235)	(300,936)
Net Change in Total OPEB Liability	565,345	(1,010,083)	(1,286,566)	313,604
Total OPEB Liability - Beginning	8,293,434	8,858,779	7,848,696	6,562,130
Total OPEB Liability - Ending (a)	$ 8,858,779	$ 7,848,696	$ 6,562,130	$ 6,875,734
Plan Fiduciary Net Position				
Contributions - employer	$ 860,514	$ 657,746	$ 1,523,293	$ 1,118,802
Net investment income	66,740	128,732	80,736	732,778
Benefit payments, including refunds of member contributions	(342,180)	(364,422)	(415,235)	(300,936)
Administrative expenses	-	(4,766)	(11,184)	(20,531)
Net Change in Plan Fiduciary Net Position	585,074	417,290	1,177,610	1,530,113
Plan Fiduciary Net Position - Beginning	1,080,948	1,666,022	2,083,312	3,260,922
Plan Fiduciary Net Position - Ending (b)	$ 1,666,022	$ 2,083,312	$ 3,260,922	$ 4,791,035
Net OPEB Liability - Ending (a)-(b)	$ 7,192,757	$ 5,765,384	$ 3,301,208	$ 2,084,699
Plan fiduciary net position as a percentage of the total OPEB liability	18.81%	26.54%	49.69%	69.68%
Covered employee payroll	$ 19,818,000	$ 19,818,000	$ 20,342,162	$ 20,952,427
Net OPEB liability as a percentage of covered employee payroll	36.29%	29.09%	16.23%	9.95%

* The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only six years are shown.

2021/2022	2022/2023
$ 407,670	$ 659,872
437,094	493,697
140,755	-
(289,416)	302,544
379,421	153,828
(357,713)	(458,489)
717,811	1,151,452
6,875,734	7,593,545
$ 7,593,545	$ 8,744,997
$ 357,713	$ 458,489
(613,787)	310,670
(357,713)	(458,489)
(27,394)	(24,633)
(641,181)	286,037
4,791,035	4,149,854
$ 4,149,854	$ 4,435,891
$ 3,443,691	$ 4,309,106
54.65%	50.72%
$ 19,648,267	$ 25,796,874
17.53%	16.70%

COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2023
Last 10 Fiscal Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Actuarially determined contribution	$ 1,035,613	$ 1,051,144	$ 900,198	$ 672,212
Contributions in relation to the actuarially determined contribution	(860,514)	(657,746)	(1,523,293)	(1,118,802)
Contribution deficiency (excess)	$ 175,099	$ 393,398	$ (623,095)	$ (446,590)
Covered employee payroll	$ 19,818,000	$ 19,818,000	$ 20,342,162	$ 20,952,427
Contributions as a percentage of covered employee payroll	4.34%	3.32%	7.49%	5.34%

* The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only six years are shown.

2021/2022	2022/2023
$ 590,642	$ 965,055
(357,713)	(458,489)
$ 232,929	$ 506,566
$ 19,648,267	$ 25,796,874
1.82%	1.78%

COUNTY OF PLUMAS
Required Supplementary Information
County OPEB Plan
Note to County OPEB Plan
For the Year Ended June 30, 2023

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Changes of Assumptions

The discount rate was changed from 6.15 percent as of June 30, 2022, to 6.30 percent as of June 30, 2023, based on the published change in return for the applicable municipal bond index.

Health Care trend rates have been updated to an initial rate of 6.50 percent decreasing by 0.25 percent annually to an ultimate rate of 4.50 percent. The termination rate and retirement rate assumptions have been updated to follow the most recent CalPERS actuarial valuation.

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COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$19,422,819	$19,422,819	$24,202,304	$ 4,779,485
Licenses, permits, and franchises	712,100	734,100	1,187,005	452,905
Fines and forfeitures	20	20	162,503	162,483
Intergovernmental	3,159,955	3,398,285	3,404,467	6,182
Use of money and property	234,735	263,585	462,405	198,820
Charges for services	3,037,749	3,037,749	3,318,653	280,904
Other revenues	737,909	681,515	724,090	42,575
Total Revenues	27,305,287	27,538,073	33,461,427	5,923,354
EXPENDITURES				
Current:				
General government	10,154,313	10,987,594	10,401,176	586,418
Public protection	17,528,164	17,551,871	14,524,136	3,027,735
Health and welfare	1,042,784	1,043,784	805,695	238,089
Public assistance	1,117,364	1,150,282	1,122,966	27,316
Education	953,834	971,419	817,549	153,870
Culture and recreation	749,144	749,144	461,436	287,708
Public ways and facilities	588,746	587,746	397,768	189,978
Debt service:				
Principal	-	-	130,087	(130,087)
Interest and other charges	-	-	10,461	(10,461)
Capital outlay	1,674,879	1,972,219	928,437	1,043,782
Total Expenditures	33,809,228	35,014,059	29,599,711	5,414,348
Excess of Revenues Over (Under) Expenditures	(6,503,941)	(7,475,986)	3,861,716	11,337,702
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	350,370	350,370
Transfers in	14,131,297	14,287,726	2,301,704	(11,986,022)
Transfers out	(10,779,547)	(10,786,708)	(630,591)	10,156,117
Total Other Financing Sources (Uses)	3,351,750	3,501,018	2,021,483	(1,479,535)
Net Change in Fund Balances	(3,152,191)	(3,974,968)	5,883,199	9,858,167
Fund Balances - Beginning	20,386,263	20,386,263	20,386,263	-
Fund Balances - Ending	$17,234,072	$16,411,295	$26,269,462	$ 9,858,167

Continued (Page 1 of 2)

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

Reconciliation of Net Changes in Fund Balances - Budgetary to GAAP Basis:

Total Revenues - Budgetary Basis	$33,461,427
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	(1,854,938)
Total Revenues - Statement of Revenues, Expenditures, and Changes in Fund Balances	$31,606,489
Total Expenditures - Budgetary Basis	$29,599,711
OMB Circular A-87 charges are included as charges for services for budgetary purposes, but are a reduction of expenditures for financial reporting purposes.	
General government expenditures	(1,854,938)
Total Expenditures - Statement of Revenues, Expenditures, and Changes in Fund Balances	$27,744,773

Continued (Page 2 of 2)

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 1,000	$ 1,000	$ 1,382	$ 382
Licenses, permits, and franchises	83,000	83,000	94,390	11,390
Fines and forfeitures	10	10	-	(10)
Intergovernmental	11,715,468	11,715,468	7,961,719	(3,753,749)
Use of money and property	53,000	53,000	129,358	76,358
Charges for services	845,555	845,555	662,967	(182,588)
Other revenues	10,000	10,000	10,553	553
Total Revenues	12,708,033	12,708,033	8,860,369	(3,847,664)
EXPENDITURES				
Current:				
Public ways and facilities	12,392,754	12,392,754	7,413,761	4,978,993
Debt service:				
Principal	-	-	24,837	(24,837)
Interest and other charges	-	-	4,452	(4,452)
Capital outlay	894,500	894,500	1,118,426	(223,926)
Total Expenditures	13,287,254	13,287,254	8,561,476	4,725,778
Excess of Revenues Over (Under) Expenditures	(579,221)	(579,221)	298,893	878,114
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	195,206	195,206
Transfers in	858,000	858,000	870,310	12,310
Transfers out	(61,125)	(61,125)	(43,975)	17,150
Total Other Financing Sources (Uses)	796,875	796,875	1,021,541	224,666
Net Change in Fund Balances	217,654	217,654	1,320,434	1,102,780
Fund Balances - Beginning	4,172,732	4,172,732	4,172,732	-
Fund Balances - Ending	$ 4,390,386	$ 4,390,386	$ 5,493,166	$ 1,102,780

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Local Revenue 2011 - Major Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 7,208,668	$ 7,208,668	$ 11,095,807	$ 3,887,139
Use of money and property	-	-	(12,487)	(12,487)
Total Revenues	7,208,668	7,208,668	11,083,320	3,874,652
EXPENDITURES				
Current:				
General government	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	7,208,668	7,208,668	11,083,320	3,874,652
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,208,668)	(7,208,668)	(8,344,946)	(1,136,278)
Total Other Financing Sources (Uses)	(7,208,668)	(7,208,668)	(8,344,946)	(1,136,278)
Net Change in Fund Balances	-	-	2,738,374	2,738,374
Fund Balances - Beginning	1,941,403	1,941,403	1,941,403	-
Fund Balances - Ending	$ 1,941,403	$ 1,941,403	$ 4,679,777	$ 2,738,374

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Social Services - Major Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$16,597,000	$16,754,462	$ 4,544,261	$ (12,210,201)
Use of money	-	-	647,970	647,970
Other revenues	80,500	80,500	66,213	(14,287)
Total Revenues	16,677,500	16,834,962	5,258,444	(11,576,518)
EXPENDITURES				
Current:				
Public assistance	13,709,067	13,866,529	9,185,274	4,681,255
Debt service:				
Principal	-	-	8,187	(8,187)
Interest and other charges	-	-	441	(441)
Capital outlay	100,000	100,000	15,045	84,955
Total Expenditures	13,809,067	13,966,529	9,208,947	4,757,582
Excess of Revenues Over (Under) Expenditures	2,868,433	2,868,433	(3,950,503)	(6,818,936)
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	15,045	15,045
Transfers in	569,930	569,930	4,546,350	3,976,420
Transfers out	(160,646)	(160,646)	(118,374)	42,272
Total Other Financing Sources (Uses)	409,284	409,284	4,443,021	4,033,737
Net Change in Fund Balances	3,277,717	3,277,717	492,518	(2,785,199)
Fund Balances - Beginning	19,144,822	19,144,822	19,144,822	-
Fund Balances - Ending	$22,422,539	$22,422,539	$19,637,340	$ (2,785,199)

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health - Major Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 7,066,876	$ 7,066,876	$ 5,770,161	$ (1,296,715)
Use of money	70,000	70,000	182,334	112,334
Charges for services	20,000	20,000	30,665	10,665
Other revenues	91,510	91,510	1,496	(90,014)
Total Revenues	7,248,386	7,248,386	5,984,656	(1,263,730)
EXPENDITURES				
Current:				
Health and welfare	9,498,534	9,788,534	7,956,129	1,832,405
Debt service:				
Principal	-	-	60,382	(60,382)
Interest and other charges	-	-	13,374	(13,374)
Capital outlay	90,000	90,000	-	90,000
Total Expenditures	9,588,534	9,878,534	8,029,885	1,848,649
Excess of Revenues Over (Under) Expenditures	(2,340,148)	(2,630,148)	(2,045,229)	584,919
OTHER FINANCING SOURCES (USES)				
Transfers in	2,917,106	2,917,106	2,384,909	(532,197)
Transfers out	(1,242,610)	(952,610)	(121,547)	831,063
Total Other Financing Sources (Uses)	1,674,496	1,964,496	2,263,362	298,866
Net Change in Fund Balances	(665,652)	(665,652)	218,133	883,785
Fund Balances - Beginning	6,743,114	6,743,114	6,743,114	-
Fund Balances - Ending	$ 6,077,462	$ 6,077,462	$ 6,961,247	$ 883,785

COUNTY OF PLUMAS
Required Supplementary Information
Budgetary Comparison Schedule
Public Health - Major Special Revenue Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 5,895,396	$ 5,895,396	$ 4,205,483	$ (1,689,913)
Use of money	-	50	38,289	38,239
Charges for services	632,258	694,258	313,334	(380,924)
Other revenues	-	-	594	594
Total Revenues	6,527,654	6,589,704	4,557,700	(2,032,004)
EXPENDITURES				
Current:				
Health and welfare	6,822,978	6,671,866	4,973,806	1,698,060
Capital outlay	116,500	116,500	-	116,500
Total Expenditures	6,939,478	6,788,366	4,973,806	1,814,560
Excess of Revenues Over (Under) Expenditures	(411,824)	(198,662)	(416,106)	(217,444)
OTHER FINANCING SOURCES (USES)				
Transfers in	385,733	385,733	217,284	(168,449)
Transfers out	(263,263)	(326,426)	(350,425)	(23,999)
Total Other Financing Sources (Uses)	122,470	59,307	(133,141)	(192,448)
Net Change in Fund Balances	(289,354)	(139,355)	(549,247)	(409,892)
Fund Balances - Beginning	1,628,832	1,628,832	1,628,832	-
Fund Balances - Ending	$ 1,339,478	$ 1,489,477	$ 1,079,585	$ (409,892)

COUNTY OF PLUMAS
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2023

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budget to actual results for the County's General and major special revenue funds. There were no expenditures in and the County did not adopt a budget for the Pacific Gas and Electric Dixie Fire Settlement major special revenue fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The following procedures are performed by the County in establishing the budgetary data reflected in the financial statements:

(1) The Budget Consultant (an independent contractor) submits to the Board of Supervisors a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

(2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.

(3) Prior to July 1, the budget is adopted through the passage of a resolution.

(4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by motion during the fiscal year. The County Auditor-Controller may authorize transfers from one object or purpose to another within the same department.

The County does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and investments	$18,457,546	$ 100,841	$18,558,387
Receivables:			
Accounts	209,859	2,951	212,810
Intergovernmental	807,783	-	807,783
Prepaid costs	22,031	-	22,031
Due from other funds	1,018,129	-	1,018,129
Total Assets	$20,515,348	$ 103,792	$20,619,140
LIABILITIES			
Accounts payable	$ 792,219	$ 5,640	$ 797,859
Salaries and benefits payable	95,413	-	95,413
Unearned revenue	67,740	-	67,740
Due to other funds	434,210	-	434,210
Advances from other funds	51,000	-	51,000
Total Liabilities	1,440,582	5,640	1,446,222
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	609,209	-	609,209
Total Deferred Inflows of Resources	609,209	-	609,209
FUND BALANCES			
Nonspendable	22,031	-	22,031
Restricted	17,979,965	98,152	18,078,117
Committed	1,000,033	-	1,000,033
Unassigned	(536,472)	-	(536,472)
Total Fund Balances	18,465,557	98,152	18,563,709
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$20,515,348	$ 103,792	$20,619,140

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue	Capital Projects	Totals
REVENUES			
Taxes and assessments	$ 373,743	$ -	$ 373,743
Licenses, permits, and franchises	3,509	-	3,509
Fines and forfeitures	9,586	43,925	53,511
Intergovernmental	11,055,234	-	11,055,234
Use of money and property	517,680	3,720	521,400
Charges for services	443,159	-	443,159
Other revenues	1,666,985	-	1,666,985
Total Revenues	14,069,896	47,645	14,117,541
EXPENDITURES			
Current:			
General government	5,141,880	-	5,141,880
Public protection	3,167,960	116,213	3,284,173
Health and welfare	701,492	-	701,492
Public ways and facilities	911,788	-	911,788
Debt service:			
Principal	15,000	-	15,000
Interest and other charges	3,646	-	3,646
Capital outlay	767,473	-	767,473
Total Expenditures	10,709,239	116,213	10,825,452
Excess of Revenues Over (Under) Expenditures	3,360,657	(68,568)	3,292,089
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	6,244	-	6,244
Transfers in	2,676,623	-	2,676,623
Transfers out	(4,251,917)	-	(4,251,917)
Total Other Financing Sources (Uses)	(1,569,050)	-	(1,569,050)
Net Change in Fund Balances	1,791,607	(68,568)	1,723,039
Fund Balances - Beginning	16,673,950	166,720	16,840,670
Fund Balances - Ending	$ 18,465,557	$ 98,152	$ 18,563,709

Nonmajor Governmental Funds

- **Special Revenue Funds**

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023

	Fish and Game	Child Abuse Prevention	County Fair	Title III	Alcohol/ Drug
ASSETS					
Cash and investments	$ 269,678	$ 166,510	$ 191,743	$ 1,413,335	$ 654,219
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	-	-	-	-	80,710
Prepaid costs	-	-	700	-	-
Due from other funds	-	-	594,000	-	-
Total Assets	$ 269,678	$ 166,510	$ 786,443	$ 1,413,335	$ 734,929
LIABILITIES					
Accounts payable	$ -	$ 3,000	$ 99,736	$ -	$ 10,008
Salaries and benefits payable	135	-	19,393	-	8,892
Unearned revenue	-	-	67,740	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	135	3,000	186,869	-	18,900
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	80,710
Total Deferred Inflows of Resources	-	-	-	-	80,710
FUND BALANCES					
Nonspendable	-	-	700	-	-
Restricted	269,543	163,510	598,874	1,413,335	635,319
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	269,543	163,510	599,574	1,413,335	635,319
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 269,678	$ 166,510	$ 786,443	$ 1,413,335	$ 734,929

Public Safety	District Attorney Grants	CARES Act	County Local Revenue AB109	Child Support	DNA Penalty Prop 69	Probation Grant Dept	American Rescue Plan
$ 1,703,449	$ 281,880	$ 65,140	$ 668,572	$ 350,468	$ 27,204	$ 2,481,710	$ 1,531,824
38,897	-	-	-	-	-	155,359	-
285,894	32,838	-	257,609	-	-	-	-
19,471	-	-	-	-	-	1,860	-
-	-	-	-	-	-	-	-
$ 2,047,711	$ 314,718	$ 65,140	$ 926,181	$ 350,468	$ 27,204	$ 2,638,929	$ 1,531,824
$ 82,882	$ 75,042	$ -	$ -	$ 1,164	$ -	$ 126,036	$ -
45,993	-	-	-	19,799	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,875	75,042	-	-	20,963	-	126,036	-
181,795	-	-	151,366	-	-	44,606	-
181,795	-	-	151,366	-	-	44,606	-
19,471	-	-	-	-	-	1,860	-
1,717,570	239,676	65,140	774,815	329,505	27,204	2,466,427	1,531,824
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,737,041	239,676	65,140	774,815	329,505	27,204	2,468,287	1,531,824
$ 2,047,711	$ 314,718	$ 65,140	$ 926,181	$ 350,468	$ 27,204	$ 2,638,929	$ 1,531,824

Continued (Page 1 of 3)

COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023

	California Used Oil Recycle	Recorder	Animal Control Spay/Neuter	Domestic Violence	Flood Control
ASSETS					
Cash and investments	$ 41,547	$ 453,344	$ 157,112	$ 15,301	$ 1,263,634
Receivables:					
Accounts	-	-	159	-	12,505
Intergovernmental	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 41,547	$ 453,344	$ 157,271	$ 15,301	$ 1,276,139
LIABILITIES					
Accounts payable	$ 9,819	$ -	$ 27,586	$ -	$ 11,158
Salaries and benefits payable	-	605	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	10,000
Total Liabilities	9,819	605	27,586	-	21,158
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	31,728	452,739	129,685	15,301	1,254,981
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	31,728	452,739	129,685	15,301	1,254,981
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 41,547	$ 453,344	$ 157,271	$ 15,301	$ 1,276,139

Planning Grants	PCCDC CDBG Grant	Air Pollution	Crescent Mills Lighting	Quincy Lighting	Beckwourth CSA Sewer	CSA #11 Ambulance	Monterey Forum
$ 298,437	$ 6,237	$ 1,292	$ 14,525	$ 78,490	$ 76,838	$ 73,135	$ 20,067
-	-	-	-	-	2,409	-	-
74,947	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 373,384	$ 6,237	$ 1,292	$ 14,525	$ 78,490	$ 79,247	$ 73,135	$ 20,067
$ 146,342	$ -	$ -	$ 62	$ 4,811	$ 413	$ 66,420	$ -
-	-	-	-	-	596	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	41,000	-	-
146,342	-	-	62	4,811	42,009	66,420	-
74,947	-	-	-	-	-	-	-
74,947	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
152,095	6,237	1,292	14,463	73,679	37,238	6,715	20,067
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
152,095	6,237	1,292	14,463	73,679	37,238	6,715	20,067
$ 373,384	$ 6,237	$ 1,292	$ 14,525	$ 78,490	$ 79,247	$ 73,135	$ 20,067

Continued (Page 2 of 3)

COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2023

	ERDS	HAVA Elections	Tobacco Settlement	Walker Ranch CSD	Grizzly Ranch CSD
ASSETS					
Cash and investments	$ 40,812	$ 45,576	$ 1,000,033	$ 1,203,279	$ 61
Receivables:					
Accounts	-	-	-	530	-
Intergovernmental	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 40,812	$ 45,576	$ 1,000,033	$ 1,203,809	$ 61
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 25,478	$ -
Salaries and benefits payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	25,478	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	40,812	45,576	-	1,178,331	61
Committed	-	-	1,000,033	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	40,812	45,576	1,000,033	1,178,331	61
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 40,812	$ 45,576	$ 1,000,033	$ 1,203,809	$ 61

Tobacco Education	Opioid Settlement	CDBG CARES Act CV-2-3	CDBG Annual Economic Dev	Disaster Response	Disaster Recovery Operations Center	Totals
$ 3,389,093	$ 468,016	$ -	$ -	$ -	$ 4,985	$ 18,457,546
-	-	-	-	-	-	209,859
-	-	60,846	14,939	-	-	807,783
-	-	-	-	-	-	22,031
-	-	-	-	-	424,129	1,018,129
$ 3,389,093	$ 468,016	$ 60,846	$ 14,939	$ -	$ 429,114	$ 20,515,348
$ -	$ -	$ 57,422	$ 8,202	$ 36,638	$ -	792,219
-	-	-	-	-	-	95,413
-	-	-	-	-	-	67,740
-	-	3,397	6,684	424,129	-	434,210
-	-	-	-	-	-	51,000
-	-	60,819	14,886	460,767	-	1,440,582
-	-	60,846	14,939	-	-	609,209
-	-	60,846	14,939	-	-	609,209
-	-	-	-	-	-	22,031
3,389,093	468,016	-	-	-	429,114	17,979,965
-	-	-	-	-	-	1,000,033
-	-	(60,819)	(14,886)	(460,767)	-	(536,472)
3,389,093	468,016	(60,819)	(14,886)	(460,767)	429,114	18,465,557
$ 3,389,093	$ 468,016	$ 60,846	$ 14,939	$ -	$ 429,114	$ 20,515,348

Continued (Page 3 of 3)

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2023

	Fish and Game	Child Abuse Prevention	County Fair	Title III	Alcohol/ Drug
REVENUES					
Taxes and assessments	$ -	$ -	$ 2,714	$ -	$ -
Licenses, permits, and franchises	-	-	-	-	-
Fines and forfeitures	1,262	-	-	-	2,998
Intergovernmental	2,125	-	127,932	237,364	602,269
Use of money and property	5,442	4,081	226,315	(357)	298
Charges for services	-	2,335	68,608	-	9,363
Other revenues	-	28,238	13,410	-	-
Total Revenues	8,829	34,654	438,979	237,007	614,928
EXPENDITURES					
Current:					
General government	-	-	808,785	-	-
Public protection	39,789	35,973	-	-	-
Health and welfare	-	-	-	-	498,527
Public ways and facilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	33,947	-	-
Total Expenditures	39,789	35,973	842,732	-	498,527
Excess of Revenues Over (Under) Expenditures	(30,960)	(1,319)	(403,753)	237,007	116,401
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	17,574	12,893	-	-
Transfers out	-	-	-	(56,720)	(86,682)
Total Other Financing Sources (Uses)	-	17,574	12,893	(56,720)	(86,682)
Net Change in Fund Balances	(30,960)	16,255	(390,860)	180,287	29,719
Fund Balances (Deficits) - Beginning	300,503	147,255	990,434	1,233,048	605,600
Fund Balances (Deficits) - Ending	$ 269,543	$ 163,510	$ 599,574	$ 1,413,335	$ 635,319

Public Safety	District Attorney Grants	CARES Act	County Local Revenue AB109	Child Support	DNA Penalty Prop 69	Probation Grant Dept	American Rescue Plan
$ 39,927	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	4,377	-	-
942,988	155,735	-	1,180,672	549,587	-	791,752	1,826,520
4,390	2,380	1,518	(381)	11,929	544	45,741	49,226
15,965	-	-	-	-	-	-	-
133,905	208,799	-	-	-	-	-	-
1,137,175	366,914	1,518	1,180,291	561,516	4,921	837,493	1,875,746
-	-	-	-	-	1,902	-	88,585
1,768,871	159,526	-	-	671,526	-	479,427	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,000	-	-	-	-	-	-	-
3,646	-	-	-	-	-	-	-
733,526	-	-	-	-	-	-	-
2,521,043	159,526	-	-	671,526	1,902	479,427	88,585
(1,383,868)	207,388	1,518	1,180,291	(110,010)	3,019	358,066	1,787,161
6,244	-	-	-	-	-	-	-
1,618,882	-	-	-	9,894	-	958,380	-
(153,287)	-	-	(1,014,927)	-	-	(596,172)	(1,494,950)
1,471,839	-	-	(1,014,927)	9,894	-	362,208	(1,494,950)
87,971	207,388	1,518	165,364	(100,116)	3,019	720,274	292,211
1,649,070	32,288	63,622	609,451	429,621	24,185	1,748,013	1,239,613
$ 1,737,041	$ 239,676	$ 65,140	$ 774,815	$ 329,505	$ 27,204	$ 2,468,287	$ 1,531,824

Continued (Page 1 of 3)

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2023

	California Used Oil Recycle	Recorder	Animal Control Spay/Neuter	Domestic Violence	Flood Control
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ 124,059
Licenses, permits, and franchises	-	-	-	3,509	-
Fines and forfeitures	-	-	949	-	-
Intergovernmental	-	-	180,000	-	646
Use of money and property	1,062	10,487	128	332	23,430
Charges for services	-	12,659	-	-	164,984
Other revenues	561	-	1,798	-	1,027,652
Total Revenues	1,623	23,146	182,875	3,841	1,340,771
EXPENDITURES					
Current:					
General government	-	15,378	-	-	-
Public protection	-	-	-	2,401	-
Health and welfare	-	-	-	-	-
Public ways and facilities	-	-	60,879	-	383,840
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	15,378	60,879	2,401	383,840
Excess of Revenues Over (Under) Expenditures	1,623	7,768	121,996	1,440	956,931
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(1,055)
Total Other Financing Sources (Uses)	-	-	-	-	(1,055)
Net Change in Fund Balances	1,623	7,768	121,996	1,440	955,876
Fund Balances (Deficits) - Beginning	30,105	444,971	7,689	13,861	299,105
Fund Balances (Deficits) - Ending	$ 31,728	$ 452,739	$ 129,685	$ 15,301	$ 1,254,981

Planning Grants	PCCDC CDBG Grant	Air Pollution	Crescent Mills Lighting	Quincy Lighting	Beckwourth CSA Sewer	CSA #11 Ambulance	Monterey Forum
$ -	$ -	$ -	$ 862	$ 44,386	$ 11,452	$ 150,343	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
17,508	-	-	5	254	67	847	-
9,656	143	(121)	409	2,151	3,458	(55)	461
-	-	-	-	-	34,709	-	-
-	-	-	-	-	123,364	-	-
27,164	143	(121)	1,276	46,791	173,050	151,135	461
320,558	-	-	-	-	-	-	-
-	-	10,447	-	-	-	-	-
-	-	-	-	-	-	153,653	-
-	-	-	2,218	55,363	188,885	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
320,558	-	10,447	2,218	55,363	188,885	153,653	-
(293,394)	143	(10,568)	(942)	(8,572)	(15,835)	(2,518)	461
-	-	-	-	-	-	-	-
-	-	22,000	1,000	36,000	-	-	-
(21,526)	-	-	(1,788)	(3,145)	(47,179)	-	-
(21,526)	-	22,000	(788)	32,855	(47,179)	-	-
(314,920)	143	11,432	(1,730)	24,283	(63,014)	(2,518)	461
467,015	6,094	(10,140)	16,193	49,396	100,252	9,233	19,606
$ 152,095	$ 6,237	$ 1,292	$ 14,463	$ 73,679	$ 37,238	$ 6,715	$ 20,067

Continued (Page 2 of 3)

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2023

	ERDS	HAVA Elections	Tobacco Settlement	Walker Ranch CSD	Grizzly Ranch CSD
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and franchises	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	193,061	-	-
Use of money and property	847	1,161	18,172	29,715	3
Charges for services	5,517	-	-	129,019	-
Other revenues	-	-	-	-	-
Total Revenues	6,364	1,161	211,233	158,734	3
EXPENDITURES					
Current:					
General government	-	3,894	691	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public ways and facilities	-	-	-	220,603	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	3,894	691	220,603	-
Excess of Revenues Over (Under) Expenditures	6,364	(2,733)	210,542	(61,869)	3
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(4,128)	-
Total Other Financing Sources (Uses)	-	-	-	(4,128)	-
Net Change in Fund Balances	6,364	(2,733)	210,542	(65,997)	3
Fund Balances (Deficits) - Beginning	34,448	48,309	789,491	1,244,328	58
Fund Balances (Deficits) - Ending	$ 40,812	$ 45,576	$ 1,000,033	$ 1,178,331	$ 61

Tobacco Education	Opioid Settlement	CDBG CARES Act CV-2-3	CDBG Annual Economic Dev	Disaster Response	Disaster Recovery Operations Center	Totals
$ -	$ -	$ -	$ -	$ -	$ -	$ 373,743
-	-	-	-	-	-	3,509
-	-	-	-	-	-	9,586
3,762,368	465,336	18,198	-	-	-	11,055,234
26,653	2,680	27	53	35,023	679	517,680
-	-	-	-	-	-	443,159
-	-	-	-	129,258	-	1,666,985
3,789,021	468,016	18,225	53	164,281	679	14,069,896
-	-	65,624	14,939	3,795,916	25,608	5,141,880
-	-	-	-	-	-	3,167,960
49,312	-	-	-	-	-	701,492
-	-	-	-	-	-	911,788
-	-	-	-	-	-	15,000
-	-	-	-	-	-	3,646
-	-	-	-	-	-	767,473
49,312	-	65,624	14,939	3,795,916	25,608	10,709,239
3,739,709	468,016	(47,399)	(14,886)	(3,631,635)	(24,929)	3,360,657
-	-	-	-	-	-	6,244
-	-	-	-	-	-	2,676,623
(350,616)	-	(13,420)	-	(406,322)	-	(4,251,917)
(350,616)	-	(13,420)	-	(406,322)	-	(1,569,050)
3,389,093	468,016	(60,819)	(14,886)	(4,037,957)	(24,929)	1,791,607
-	-	-	-	3,577,190	454,043	16,673,950
$ 3,389,093	$ 468,016	$ (60,819)	$ (14,886)	$ (460,767)	$ 429,114	$ 18,465,557

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Nonmajor Governmental Funds

- **Capital Projects Fund**

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COUNTY OF PLUMAS
Combining Balance Sheet
Nonmajor Capital Projects Fund
June 30, 2023

	Criminal Justice Construction	Total
ASSETS		
Cash and investments	$ 100,841	$ 100,841
Receivables:		
Accounts	2,951	2,951
Total Assets	$ 103,792	$ 103,792
LIABILITIES		
Accounts payable	$ 5,640	$ 5,640
Total Liabilities	5,640	5,640
FUND BALANCE		
Restricted	98,152	98,152
Total Fund Balance	98,152	98,152
Total Liabilities and Fund Balance	$ 103,792	$ 103,792

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Fund
For the Year Ended June 30, 2023

	Criminal Justice Construction	Total
REVENUES		
Fines and forfeitures	$ 43,925	$ 43,925
Use of money and property	3,720	3,720
Total Revenues	47,645	47,645
EXPENDITURES		
Current:		
Public safety	116,213	116,213
Total Expenditures	116,213	116,213
Net Change in Fund Balance	(68,568)	(68,568)
Fund Balance - Beginning	166,720	166,720
Fund Balance - Ending	$ 98,152	$ 98,152

Nonmajor Proprietary Funds

- **Enterprise Funds**

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COUNTY OF PLUMAS
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2023

	Senior Transit	CSA #12 Plumas County Transit	Totals
ASSETS			
Current Assets:			
Cash and investments	$ 767	$ 217,154	$ 217,921
Receivables:			
Accounts	418	-	418
Intergovernmental	6,580	-	6,580
Total Current Assets	7,765	217,154	224,919
Noncurrent Assets:			
Capital Assets:			
Depreciable, net	74,599	14,683	89,282
Total Noncurrent Assets	74,599	14,683	89,282
Total Assets	82,364	231,837	314,201
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	91,780	-	91,780
Deferred OPEB adjustments	7,113	-	7,113
Total Deferred Outflows of Resources	98,893	-	98,893
LIABILITIES			
Current Liabilities:			
Accounts payable	16,188	152,958	169,146
Salaries and benefits payable	9,954	-	9,954
Due to other funds	66,193	-	66,193
Compensated absences	3,655	-	3,655
Total Current Liabilities	95,990	152,958	248,948
Noncurrent Liabilities:			
Net pension liability	331,763	-	331,763
Net OPEB liability	29,733	-	29,733
Total Noncurrent Liabilities	361,496	-	361,496
Total Liabilities	457,486	152,958	610,444
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	1,751	-	1,751
Deferred OPEB adjustments	12,076	-	12,076
Total Deferred Inflows of Resources	13,827	-	13,827
NET POSITION			
Investment in capital assets	74,599	14,683	89,282
Unrestricted	(364,655)	64,196	(300,459)
Total Net Position (Deficit)	$ (290,056)	$ 78,879	$ (211,177)

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2023

	Senior Transit	CSA #12 Plumas County Transit	Totals
OPERATING REVENUES			
Passenger fares	$ 405,255	$ -	$ 405,255
Total Operating Revenues	405,255	-	405,255
OPERATING EXPENSES			
Salaries and benefits	335,019	-	335,019
Services and supplies	173,226	829,234	1,002,460
Depreciation	71,125	40,829	111,954
Total Operating Expenses	579,370	870,063	1,449,433
Operating Income (Loss)	(174,115)	(870,063)	(1,044,178)
NON-OPERATING REVENUE (EXPENSES)			
Intergovernmental revenues	30,139	829,234	859,373
Interest income	522	1,210	1,732
Total Non-Operating Revenues (Expenses)	30,661	830,444	861,105
Income (Loss) Before Transfers	(143,454)	(39,619)	(183,073)
Transfers in	992	-	992
Change in Net Position	(142,462)	(39,619)	(182,081)
Total Net Position (Deficit) - Beginning	(147,594)	118,498	(29,096)
Total Net Position (Deficit) - Ending	$ (290,056)	$ 78,879	$ (211,177)

COUNTY OF PLUMAS
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ende June 30, 2023

	Senior Transit	CSA #12 Plumas County Transit	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 407,455	$ -	$ 407,455
Payments to suppliers	(169,672)	(945,681)	(1,115,353)
Payments to employees	(330,454)	-	(330,454)
Net Cash Provided (Used) by Operating Activities	(92,671)	(945,681)	(1,038,352)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental revenues	25,608	829,234	854,842
Interfund loans received	66,193	-	66,193
Transfers from other funds	992	-	992
Net Cash Provided (Used) by Noncapital Financing Activities	92,793	829,234	922,027
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	522	1,210	1,732
Net Cash Provided (Used) by Investing Activities	522	1,210	1,732
Net Increase (Decrease) in Cash and Cash Equivalents	644	(115,237)	(114,593)
Balances - Beginning	123	332,391	332,514
Balances - Ending	$ 767	$ 217,154	$ 217,921
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (174,115)	$ (870,063)	$ (1,044,178)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	71,125	40,829	111,954
Decrease (increase) in:			
Accounts receivable	2,200	-	2,200
Pension adjustments - deferred outflows	(45,348)	-	(45,348)
OPEB adjustments - deferred outflows	(1,509)	-	(1,509)
Increase (decrease) in:			
Accounts payable	3,554	(116,447)	(112,893)
Salaries and benefits payable	1,815	-	1,815
Compensated absences payable	(12,461)	-	(12,461)
Net pension liability	152,922	-	152,922
Net OPEB liability	5,348	-	5,348
Pension adjustments - deferred inflows	(92,161)	-	(92,161)
OPEB adjustments - deferred inflows	(4,041)	-	(4,041)
Net Cash Provided (Used) by Operating Activities	$ (92,671)	$ (945,681)	$ (1,038,352)

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Internal Service Funds

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COUNTY OF PLUMAS
Combining Statement of Net Position
Internal Service Funds
June 30, 2023

	Risk Management Workers' Compensation/ Liability	Unemployment Reserve	OPEB	Totals
ASSETS				
Current Assets:				
Cash and investments	$ 281,254	$ 377,249	$ 697,158	$ 1,355,661
Cash with fiscal agent	10,295,436	-	-	10,295,436
Receivables:				
Accounts	184,928	-	-	184,928
Total Current Assets	10,761,618	377,249	697,158	11,836,025
Total Assets	10,761,618	377,249	697,158	11,836,025
LIABILITIES				
Current Liabilities:				
Accounts payable	83,968	41,206	-	125,174
Accrued claims liability	6,438,972	-	-	6,438,972
Total Liabilities	6,522,940	41,206	-	6,564,146
NET POSITION				
Unrestricted	4,238,678	336,043	697,158	5,271,879
Total Net Position	$ 4,238,678	$ 336,043	$ 697,158	$ 5,271,879

COUNTY OF PLUMAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2023

	Risk Management Workers' Compensation/ Liability	Unemployment Reserve	OPEB	Totals
OPERATING REVENUES				
Charges for services	$ 1,312,519	$ -	$ -	$ 1,312,519
Other revenues	-	110,000	965,055	1,075,055
Total Operating Revenues	1,312,519	110,000	965,055	2,387,574
OPERATING EXPENSES				
Salaries and benefits	-	-	617,654	617,654
Claims paid/liability adjustment	3,686,120	121,852	-	3,807,972
Total Operating Expenses	3,686,120	121,852	617,654	4,425,626
Operating Income (Loss)	(2,373,601)	(11,852)	347,401	(2,038,052)
NON-OPERATING REVENUE (EXPENSES)				
Interest income	(15,843)	6,479	34,315	24,951
Total Non-Operating Revenue (Expenses)	(15,843)	6,479	34,315	24,951
Income (Loss) Before Transfers	(2,389,444)	(5,373)	381,716	(2,013,101)
Transfers in	1,000,000	-	-	1,000,000
Transfers out	-	-	(1,000,000)	(1,000,000)
Change in Net Position	(1,389,444)	(5,373)	(618,284)	(2,013,101)
Total Net Position - Beginning	5,628,122	341,416	1,315,442	7,284,980
Total Net Position - Ending	$ 4,238,678	$ 336,043	$ 697,158	$ 5,271,879

COUNTY OF PLUMAS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2023

	Risk Management Workers' Compensation/ Liability	Unemployment Reserve	OPEB	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 1,127,591	$ 110,000	$ 965,055	$ 2,202,646
Payments to suppliers	(1,133,188)	(80,646)	-	(1,213,834)
Payments to employees	-	-	(617,654)	(617,654)
Net Cash Provided (Used) by Operating Activities	(5,597)	29,354	347,401	371,158
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	1,000,000	-	-	1,000,000
Transfers to other funds	-	-	(1,000,000)	(1,000,000)
Net Cash Provided (Used) by Noncapital Financing Activities	1,000,000	-	(1,000,000)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	(15,843)	6,479	34,315	24,951
Net Cash Provided (Used) by Investing Activities	(15,843)	6,479	34,315	24,951
Net Increase (Decrease) in Cash and Cash Equivalents	978,560	35,833	(618,284)	396,109
Balances - Beginning	9,598,130	341,416	1,315,442	11,254,988
Balances - Ending	$ 10,576,690	$ 377,249	$ 697,158	$ 11,651,097
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ (2,373,601)	$ (11,852)	$ 347,401	$ (2,038,052)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Decrease (increase) in:				
Accounts receivable	(184,928)	-	-	(184,928)
Increase (decrease) in:				
Accounts payable	83,968	41,206	-	125,174
Accrued claims liability	2,468,964	-	-	2,468,964
Net Cash Provided (Used) by Operating Activities	$ (5,597)	$ 29,354	$ 347,401	$ 371,158

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Fiduciary Funds

- **Investment Trust Funds**

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COUNTY OF PLUMAS
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2023

	Special Districts Governed by Local Boards	School Districts	School Districts Debt Service	Trial Court	Total Investment Trust Funds
ASSETS					
Cash and investments	$ 16,970,769	$ 62,275,665	$ 12,051,188	$ 3,903	$ 91,301,525
Receivables:					
Accounts	3,429	-	-	-	3,429
Intergovernmental	311,563	-	-	-	311,563
Prepaid costs	9,671	-	-	-	9,671
Total Assets	17,295,432	62,275,665	12,051,188	3,903	91,626,188
LIABILITIES					
Accounts payable	2,613,649	646,470	5,151	-	3,265,270
Salaries and benefits payable	113,549	-	-	-	113,549
Total Liabilities	2,727,198	646,470	5,151	-	3,378,819
NET POSITION					
Restricted for:					
Pool participants	14,568,234	61,629,195	12,046,037	3,903	88,247,369
Total Net Position	$ 14,568,234	$ 61,629,195	$ 12,046,037	$ 3,903	$ 88,247,369

COUNTY OF PLUMAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ending June 30, 2023

	Special Districts Governed by Local Boards	School Districts	School Districts Debt Service	Trial Court	Total Investment Trust Funds
ADDITIONS					
Contributions to investment pool	$ 17,341,808	$ 117,838,319	$ 4,966,903	$ 4,295	$ 140,151,325
Net investment earnings	333,438	954,072	359,224	(30)	1,646,704
Total Additions	17,675,246	118,792,391	5,326,127	4,265	141,798,029
DEDUCTIONS					
Distributions from investment pool	17,850,891	100,590,821	15,172,197	362	133,614,271
Total Deductions	17,850,891	100,590,821	15,172,197	362	133,614,271
Total Change in Net Position	(175,645)	18,201,570	(9,846,070)	3,903	8,183,758
Net Position - Beginning	14,743,879	43,427,625	21,892,107	-	80,063,611
Net Position - Ending	$ 14,568,234	$ 61,629,195	$ 12,046,037	$ 3,903	$ 88,247,369

COUNTY OF PLUMAS,
CALIFORNIA

SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2023

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COUNTY OF PLUMAS
Single Audit Act
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas, California, (County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a significant deficiency.

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

Report on Compliance and Other Matters

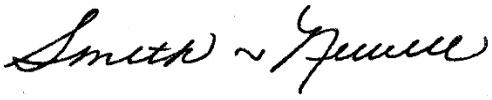
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under Governmental Auditing Standards and is described in the accompanying schedule of findings and questioned costs as item 2023-005.

County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying management's corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
December 12, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Plumas, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-006 through 2023-008. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

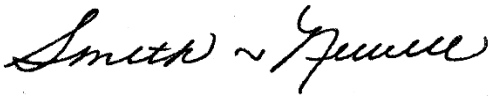
Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas, California, (County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Smith & Newell CPAs
Yuba City, California
December 12, 2025

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
State Department of Public Health:				
Supplemental Nutrition Assistance Program	10.551	19-10363	$ -	$ 123,538
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	258,782
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - COVID	10.561	10-Unknown	-	161
SNAP Cluster (10.551 and 10.561)			-	382,481
National Forest Service:				
Cooperative Forestry Assistance	10.664	21-LE-11051360-005	-	8,505
State Controller's Office:				
Schools and Roads - Grants to States	10.665	10-Unknown	-	1,497,861
Forest Service Schools and Roads Cluster (10.665)			-	1,497,861
Total U.S. Department of Agriculture			-	1,888,847
U.S. Department of Housing and Urban Development				
State Department of Health Services:				
Housing Opportunities for Persons with AIDS	14.241	19-10520	-	41,112
Total U.S. Department of Housing and Urban Development			-	41,112
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	819,645
Total U.S. Department of the Interior			-	819,645
U.S. Department of Justice				
Direct Program:				
Treatment Court Discretionary Grant Program	16.585	-	-	183,285
State Criminal Alien Assistance Program	16.606	-	-	1,496
Equitable Sharing Program	16.922	-	-	1,992
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 2129 0320	-	51,277
Crime Victim Assistance	16.575	VW 2230 0320	-	121,868
Crime Victim Assistance	16.575	XC 2103 0320	-	13,848
Crime Victim Assistance	16.575	XC 2204 0320	-	72,574
Subtotal 16.575			-	259,567
Total U.S. Department of Justice			-	446,340

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0020-014-2021	$ -	$ 10,635
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-019-2020	-	14,440
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-022-2021	-	3,637
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-023-2021	-	21,069
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0191-018-2021	-	13,788
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0191-020-2021	-	14,329
Subtotal 20.106			-	77,898
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5909(029)	-	92,385
Highway Planning and Construction	20.205	BRLO-5909(079)	-	8,843
Highway Planning and Construction	20.205	BRLO-5909(080)	-	77,257
Highway Planning and Construction	20.205	BRLO-5909(083)	-	34,309
Highway Planning and Construction	20.205	BRLO-5909(092)	-	4,884
Highway Planning and Construction	20.205	BRLO-5909(093)	-	11,869
Highway Planning and Construction	20.205	BRLO-5909(094)	-	195,877
Highway Planning and Construction	20.205	BRLO-5909(095)	-	15,891
Highway Planning and Construction	20.205	BRLO-5909(096)	-	1,671
Highway Planning and Construction	20.205	BRLO-5909(097)	-	12,169
Highway Planning and Construction	20.205	BRLO-5909(101)	-	7,718
Highway Planning and Construction	20.205	RPSTPL-5909(116)	-	27,197
Highway Planning and Construction	20.205	ER-32L0 (409)	-	68,978
Subtotal 20.205			-	559,048
Total U.S. Department of Transportation			-	636,946
U.S. Department of the Treasury				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	21-Unknown	-	873,388
Local Assistance and Tribal Consistency Fund	21.032	21-Unknown	-	414,728
Total U.S. Department of the Treasury			-	1,288,116
U.S. Department of Health and Human Services				
Direct Program:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	-	-	205,570

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
State Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	93-Unknown	$ -	$ 7,663
Adoption and Legal Guardianship Incentive Payments Program	93.603	93-Unknown	-	13,306
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	19,006
Social Services Block Grant	93.667	93-Unknown	-	54,588
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	-	7,815
Guardianship Assistance	93.090	93-Unknown	-	30,135
Guardianship Assistance - COVID	93.090	93-Unknown	-	3,387
Subtotal 93.090			-	33,522
Temporary Assistance for Needy Families	93.558	93-Unknown	-	537,841
Temporary Assistance for Needy Families - COVID	93.558	93-Unknown	-	4,841
Subtotal 93.558			-	542,682
Foster Care - Title IV-E	93.658	93-Unknown	-	483,550
Foster Care - Title IV-E - COVID	93.658	93-Unknown	-	8,960
Subtotal 93.658			-	492,510
Adoption Assistance	93.659	93-Unknown	-	281,928
Adoption Assistance - COVID	93.659	93-Unknown	-	33,033
Subtotal 93.659			-	314,961
State Department of Child Support Services:				
Child Support Services	93.563	93-Unknown	-	448,460
State Department of Aging:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0412-18	-	25,971
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-045-18	-	113,986
Special Programs for the Aging - Title III, Part C - Nutrition Services - COVID	93.045	IIIC-045-18	-	231,763
Nutrition Services Incentive Program	93.053	IIIC-045-18	-	23,213
Total Aging Cluster (93.044, 93.045 and 93.053)			-	394,933
State Department of Public Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	19-10499	-	63,442
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10538	-	51,151

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
State Department of Public Health (Continued):				
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	93-Unknown	$ -	$ 64,095
Children's Health Insurance Program	93.767	93-Unknown	-	7,170
HIV Care Formula Grants	93.917	18-10881	-	204,561
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	19-10439	-	2,413
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	79,105
Immunization Cooperative Agreements	93.268	22-10537	-	31,256
Immunization Cooperative Agreements - COVID	93.268	22-10537	-	433,519
Subtotal 93.268			-	464,775
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19-ELC32	-	902,158
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19-ELC90	-	532,753
Subtotal 93.323			-	1,434,911
Medical Assistance Program	93.778	93-Unknown	-	602,257
Medicaid Cluster (93.778)			-	602,257
State Department of Emergency Services:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	22-10671	-	89,651
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	22-10671	-	28,308
Subtotal 93.074			-	117,959
National Bioterrorism Hospital Preparedness Program	93.889	93-Unknown	-	102,580
State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	196,052
State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA32	-	416,915
Total U.S. Department of Health and Human Services			-	6,342,402

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Homeland Security				
State Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA	$ -	$ 71,904
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4610-DR-CA	-	138,903
Subtotal 97.036			-	210,807
Emergency Management Performance Grants	97.042	2021-0014	-	59,973
Emergency Management Performance Grants	97.042	2021-0015	-	7,533
Emergency Management Performance Grants	97.042	2022-0005	-	129,665
Subtotal 97.042			-	197,171
Homeland Security Grant Program	97.067	2020-0095	-	90,284
Homeland Security Grant Program	97.067	2021-0081	-	3,060
Subtotal 97.067			-	93,344
Total Department of Homeland Security			-	501,322
Total			$ -	$ 11,964,730

See accompanying Notes to Schedule of Expenditures of Federal Awards

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COUNTY OF PLUMAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Plumas. The County of Plumas reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the County.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements.

3. INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

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COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	Status
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	Yes

Federal Awards	
1. Internal control over major programs:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes
4. Identification of major programs:	
10.665 Schools and Roads – Grants to States	
20.205 Highway Planning and Construction	
21.027 Coronavirus State and Local Fiscal Recovery Funds	
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	
93.658 Foster Care – Title IV-E	
93.778 Medical Assistance Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Reconciliation of Pooled Cash and Investments	2023-002
Apportionment of Quarterly Investment Earnings	2023-003
Financial Accruals in the Financial Statements	2023-004
Filing Financial Statements, Single Audit, and Data Collection Reports	2023-005

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

10.665	Schools and Roads – Grants to States	2023-001
20.205	Highway Planning and Construction	2023-001
21.027	Coronavirus State and Local Fiscal Recovery Funds	2023-001
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2023-001
93.658	Foster Care – Title IV-E	2023-001
93.778	Medical Assistance Program	2023-001
10.665	Schools and Roads – Grants to States	2023-006
10.665	Schools and Roads – Grants to States	2023-007
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2023-008

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

2023-001 (Material Weakness)

Name:	**Schools and Roads – Grants to States** **Highway Planning and Construction** **Coronavirus State and Local Fiscal Recovery Funds** **Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)** **Foster Care – Title IV-E** **Medical Assistance Program**
Assistance Listing #:	**10.665** **20.205** **21.027** **93.323** **93.658** **93.778**
Federal Grantor:	**U.S. Department of Agriculture** **U.S. Department of Transportation** **U.S. Department of the Treasury** **U.S. Department of Health and Human Services**
Pass-Through Entity:	**State Controller's Office** **State Department of Transportation** **State Department of Social Services** **State Department of Public Health**
Award No.:	**Various**
Year:	**2022-23**
Compliance Requirement:	**Other**

Criteria

Internal control over the Schedule of Expenditures of Federal Awards (SEFA) requires that individual County departments provide accurate Federal expenditure information to the County Auditor in a timely manner.

Condition

Expenditures included in the SEFA provided at the beginning of the audit were less than the actual expenditures for the following programs:

Schools and Roads – Grants to States (ALN 10.665)	$	1,497,861
Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)		873,388
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (ALN 93.323)		875,109
Medical Assistance Program (ALN 93.778)		163,375

Expenditures included in the SEFA provided at the beginning of the audit were more than the actual expenditures for the following programs:

Highway Planning and Construction (ALN 20.205)	$	450,174
Foster Care – Title IV-E (ALN 93.658)		483,550

Cause

The County departments did not provide accurate information to include on the SEFA that was provided to us at the beginning of the audit.

2023-001 (Material Weakness) (Continued)

Effect

The SEFA provided at the beginning of audit fieldwork was not materially correct and adjustments were needed to accurately reflect all Federal expenditures.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

The condition noted above was identified during our procedures related to reporting over the programs.

Repeat Finding

This is a repeat of prior year finding 2022-001.

Recommendation

We recommend that the County departments provide the County Auditor with accurate Federal expenditure information prior to the beginning of audit fieldwork.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

2023-002 Reconciliation of Pooled Cash and Investments (Material Weakness)

Criteria

California Government Code Section 26905 states that not later than the last day of each month, the Auditor shall reconcile the cash and investment accounts as stated on the Auditor's books with the cash and investment accounts as stated on the Treasurer's books as of the close of business of the preceding month to determine that the accounts as stated on the books of the Treasurer are in agreement with the amount in those accounts as stated on the books of the Auditor.

Condition

We noted that as of June 30, 2023, there was an unreconciled difference between the County Auditor's general ledger and the Treasurer's cash and investment books of approximately $49,628. We also noted that at the time of our fieldwork a reconciliation had not been completed for over a year and there is approximately $2,000,000 of warrants that are state-dated and should be removed from the reconciliation. In addition, all investment earnings during that period had not been recorded.

Cause

The County implemented new accounting software in 2019. Currently not all cash and investment accounts have a working BAI file to process into the County's ERP accounting system. The County developed a workaround outside the system. The template is not being utilized monthly.

Effect

There is an unreconciled difference as of June 30, 2023, between the Auditor's cash and the Treasurer's cash of approximately $49,628 and investment records and approximately $2,000,000 in state-dated warrants outstanding. In addition, earnings had not been recorded on the books of the County.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

We audited cash and investments in the normal course of the audit.

Repeat Finding

This is a repeat finding of prior year finding 2022-002.

Recommendation

We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2023-003 Apportionment of Quarterly Investment Earnings (Material Weakness)

Criteria

Investment earnings and deposits are to be apportioned timely each quarter based on each fund's average daily balance.

Condition

We noted that all investment earnings and gains and losses on investments were not recorded timely during 2022-23.

Cause

All investment earnings and gains or losses on investments were not recorded timely during 2022-23.

Effect

Investment earnings had not been apportioned timely.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

We examined the quarterly investment earnings apportionments during 2022-23.

Repeat Finding

This is a repeat finding of prior year finding 2022-003.

Recommendation

We recommend that all investment earnings and deposits be recorded in the apportionment fund and that investment earnings be apportioned timely each quarter.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2023-004 Financial Accruals in the Financial Statements (Significant Deficiency)

Criteria

The County is required to record all accruals (accounts receivable, prepaids, accounts payable, etc.) in the County's financial statements.

Condition

At the time of our fieldwork, we noted that the County had not recorded approximately $327,000 of accounts receivable due to the County at June 30, 2023, and approximately $110,000 of accounts payable owed by the County as of June 30, 2023. The County also overreported approximately $690,000 in amounts due from other governments.

Cause

The financial accounting system did not allow the County to post journal entries for the prior year. The County also had significant staff turnover during this period.

Effect

All accounts receivable and accounts payable accounts had not been reconciled and therefore did not reflect all income and expenses and significant audit adjustments were required.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

We reviewed recorded accruals as well as deposits and expenditures subsequent to June 30, 2023.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend all accrual accounts be reconciled and that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2023-005 Filing Financial Statement, Single Audit, and Data Collection Reports (Compliance)

Criteria

Governmental entities with federal expenditures exceeding $750,000 in a single fiscal year are required to file audited financial statements and a data collection report within nine months of the entity's year-end.

Condition

The County did not file the annual financial statement, single audit, and data collection reports within the required filing period.

Cause

The County went through a software conversion and significant staff turnover during 2021-22 and 2022-23.

Effect

Reports were not filed timely and grant agencies did not have required information about programs.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that all audit reports be filed timely.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2023-006 (Compliance)

Name:	**Schools and Roads – Grants to States**
Assistance Listing #:	**10.665**
Federal Grantor:	**U.S. Department of Agriculture**
Pass-Through Entity:	**State Controller's Office**
Award No.:	**Various**
Year:	**2022-23**
Compliance Requirement:	**Reporting**

Criteria

Per 2 CFR 200.328 and program-specific requirements under the Secure Rural Schools and Community Self-Determination Act (Public Law 110-343, as amended), counties receiving Title III funds must annually certify the amount of funds expended and the amount of unobligated funds by February 1 following the end of the Federal fiscal year. The certification must be submitted to the appropriate U.S. Forest Service Regional Office.

Condition

For the fiscal year ended June 30, 2023, the County did not file the required Certification of Title III Expenditures and Unobligated Funds by the statutory deadline of February 1, 2024.

Cause

The County did not have adequate procedures in place to track and ensure timely completion and submission of required federal reports for Title III funds.

Effect

Failure to submit the certification may result in noncompliance with federal requirements and could lead to future ineligibility for Title III funds or required return of unobligated funds.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the County establish internal control procedures to ensure that required certifications for Title III expenditures and unobligated funds are completed, reviewed, and submitted timely in accordance with federal requirements.

2023-006 (Compliance) (Continued)

Views of Responsible Officials and Planned Corrective Action

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

2023-007 (Compliance)

Name:	**Schools and Roads – Grants to States**
Assistance Listing #:	**10.665**
Federal Grantor:	**U.S. Department of Agriculture**
Pass-Through Entity:	**State Controller's Office**
Award No.:	**Various**
Year:	**2022-23**
Compliance Requirement:	**Special Tests and Provisions**

Criteria

Per 2 CFR Part 200 and the Secure Rural Schools and Community Self-Determination Act (as reauthorized), counties receiving Title III funds are required to publish a public notice of the intended use of Title III funds at least 45 days prior to obligation or expenditure. The notice must be made available to the public to ensure transparency and opportunity for comment.

Condition

During out testing of compliance with Title III fund requirements, we noted that the County obligated and expended Title III funds for fire prevention activities without issuing public notice 45 days prior to the obligation of funds.

Cause

The County did not have sufficient internal controls in place to ensure compliance with the public notice requirement prior to obligating Title III funds.

Effect

By not providing the required public notice, the County was not in compliance with statutory requirements, and the public was not given an opportunity to review and comment on the proposed use of Title III funds.

Questioned Cost

$216,686 (amount of Title III funds obligated without proper notice)

Context

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

Repeat Finding

This is not a repeat finding.

2023-007 (Compliance) (Continued)

Recommendation

We recommend that the County establish and implement formal procedures to ensure public notices related to Title III funds are issued and documented at least 45 days prior to any obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

2023-008 (Compliance)

Name:	**Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)**
Assistance Listing #:	**93.323**
Federal Grantor:	**U.S. Department of Health and Human Services**
Pass-Through Entity:	**State Department of Public Health**
Award No.:	**19-ELC32 and 19-ELC90**
Year:	**2022-23**
Compliance Requirement:	**Reporting**

Criteria

Per 2 CFR Part 200.327 and 200.328, recipients of federal awards must submit required financial and performance reports by the due dates specified in the award terms and conditions. The Notice of Award for ALN 93.323 requires the submission of monthly and quarterly expenditure and progress reports within 30 days after the end of each reporting period.

Condition

During audit testing, it was noted that a majority of the required reports were not submitted within the required 30-day timeframe. Documentation provided by the grantee confirmed that the reports were filed late.

Cause

The delays occurred due to staff turnover within the Plumas County Department of Health.

Effect

Failure to submit required reports in a timely manner may hinder the federal agency's ability to monitor financial and program performance, increasing the risk of delayed reimbursements or potential noncompliance with grant requirements.

Questioned Cost

No questioned costs were identified as a result of our audit procedures.

Context

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that management establish and enforce procedures to ensure all required federal financial and progress reports are submitted by the applicable due dates.

2023-008 (Compliance) (Continued)

Views of Responsible Officials and Planned Corrective Action

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

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PLUMAS COUNTY AUDITOR/CONTROLLER

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Martee Nieman • AUDITOR/CONTROLLER

COUNTY OF PLUMAS, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

and

Corrective Action Plan

For the Year Ended June 30, 2023

Compiled by: Martee Nieman, Auditor-Controller

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COUNTY OF PLUMAS
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2023

Audit Reference	Status of Prior Year Audit Recommendations
2022-001	**Schools and Roads – Grants to States, Highway Planning and Construction, Foster Care – Title IV-E, Medical Assistance Program**
	Recommendation
	We recommend that the County departments provide the County auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.
	Status
	Not Implemented
2022-002	**Reconciliation of Pooled Cash and Investments**
	Recommendation
	We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.
	Status
	Not Implemented
2022-003	**Apportionment of Quarterly Investment Earnings**
	Recommendation
	We recommend that all investment earnings be recorded in the apportionment fund and that investment earnings be apportioned each quarter.
	Status
	Not Implemented
2022-004	**Financial Accruals in the Financial Statements**
	Recommendation
	We recommend that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.
	Status
	Not Implemented

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2023

2023-001 Schools and Roads – Grants to States, Highway Planning and Construction, Coronavirus State and Local Fiscal Recovery Funds, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Foster Care – Title IV-E, and Medical Assistance Program (Material Weakness)

We recommend that the County departments provide the County Auditor with accurate Federal expenditure information prior to the beginning of audit fieldwork.

Management's Response: The County concurs with the findings.

Responsible Individuals: 10.665 and 20.205: Rob Thorman, Director of Public Works and Damien Frank, Administrative Services Officer
10.665: Kevin Goss, Chairman of the Board of Supervisors and Allen Hiskey, Clerk of the Board of Supervisors
21.027 and 93.323: Nicole Reinert, Director of Public Health and DeLena Jones, Administrative Services Officer
93.658 and 93.778: Jennifer Bromby, Interim Social Services Director/Staff Service Manager

Corrective Action Plan: Each department will be required to run a trial balance report and identify the federal expenditures by program. The departments will be required to track each program and either within the financial system or on an Excel spreadsheet and at the end of the fiscal year use the method of backing out expenses from the previous SEFA reporting and adding any expenses from the subsequent fiscal year to the prior fiscal year up to 60 days.

The department is required to maintain the reconciliation spreadsheet on a monthly or quarterly basis depending on the volume of the program.

The department fiscal officer will be required to review with the department head, and both the department fiscal officer and department head will need to sign off on the SEFA information provided to the Auditor-Controller, along with proper back and the program trial balance at the end of the fiscal year prior to start of the external auditor fieldwork.

Anticipated Completion Date: The Auditor-Controller will hold a mandatory training course in January of 2026 for fiscal officers and department heads of the above-mentioned findings.

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2023

2023-002 Reconciliation of Pooled Cash and Investments (Material Weakness)

We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.

Management's Response: The County concurs with the findings, which has been as issue since going live in the system in July 2019.

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County will establish a standardized file that details bank account and transaction reporting in a file format compatible with the County's financial system for all Treasurer cash and investment accounts. Until that process is complete, the County will utilize the monthly template outside of the ERP system, which has two steps beginning with the Treasurer Office and then the Auditor-Controller's Office. The two offices have a shared site that needs to be maintained by both County offices monthly. The Auditor will work with the Treasurer and TYLER Enterprise ERP to obtain the necessary modules and training to the Treasurer side in the financial system.

Anticipated Completion Date: We anticipate having cash reconciled by June 30, 2026, and continue work with the Treasurer Office to obtain the necessary files and training to work in the financial system and will take a collaborative effort.

2023-003 Apportionment of Quarterly Investment Earnings (Material Weakness)

We recommend that all investment earnings be recorded in the apportionment fund and that investment earnings be apportioned each quarter.

Management's Response: The Treasurer-Tax Collector acknowledges that the gains and losses were not recorded into the interest apportionment fund timely. This caused the interest apportionments to be delayed to our pooled participants.

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

Corrective Action Plan: Sympro software has been implemented, and we are working with their team to be able to go live. This will link with Munis and be able to provide timely reporting. While we are implementing Sympro, the Excel spreadsheets have made booking interest earnings more efficient. Interest is apportioned through June 2025.

Anticipated Completion Date: June 30, 2026

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2023

2023-004 Financial Accruals in the Financial Statements (Significant Deficiency)

We recommend all accrual accounts be reconciled and that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.

Management's Response: The County concurs with the findings.

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County will update its search criteria for unrecorded deposits on the accounts receivable and liabilities on the accounts payable. The County believes the first 60 days is not an issue, however the subsequent accounts receivable and accounts payable after 60 days need to be identified by both the Auditor-Controller's Office and the departments to capture all accruals. The Auditor-Controller has been recruiting for an assistant since 2022, which would help identify accruals during the year-end process and will continue to work with Human Resources to fill the position.

Anticipated Completion Date: During year-end processing

2023-005 Filing Financial Statement, Single Audit, and Data Collection Reports (Compliance)

We recommend that all audit reports be filed timely.

Management's Response: The County concurs with the findings. COVID-19 and the Dixie Fire, along with a complete turnover in the Auditor-Controller's Office and County-wide created a backlog.

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County is working to become current. We are ready to engage in the next fiscal year audit upon completion of the 2022-2023 audit. The Auditor-Controller's Office with the cooperation of the other County offices will keep pushing forward to become current. The Auditor-Controller still needs an assistant that would assist in completing year-end procedures and will work with Human Resources for recruitment.

Anticipated Completion Date: This will be a repeat finding until the County is current on their external audits and financial statements. This will take cooperation from the entire County, along with availability of the external auditors.

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2023

2023-006 Schools and Roads – Grants to States (Compliance)

We recommend that the County establish internal control procedures to ensure that required certifications for Title III expenditures and unobligated funds are completed, reviewed, and submitted timely in accordance with federal requirements.

Management's Response: The County concurs with the findings.

Responsible Individual: Allen Hisky, Clerk of the Board of Supervisors

Corrective Action Plan: The Clerk of the Board will ensure that sufficient internal controls are in place for proper notification of Certification Title III Expenditures and Unobligated Funds by statutory deadline. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Anticipated Completion Date: June 30, 2026

2023-007 Schools and Roads – Grants to States (Compliance)

We recommend that the County establish and implement formal procedures to ensure public notices related to Title III funds are issued and documented at least 45 days prior to any obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Management's Response: The County concurs with the findings.

Responsible Individual: Allen Hisky, Clerk of the Board of Supervisors

Corrective Action Plan: The Clerk of the Board will ensure that sufficient internal controls are in place for proper notification of Public Hearings at least 45 days prior to obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Anticipated Completion Date: June 30, 2026

COUNTY OF PLUMAS
Management's Corrective Action Plan
For the Year Ended June 30, 2023

2023-008 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Compliance)

We recommend that management establish and enforce procedures to ensure all required federal financial and progress reports are submitted by the applicable due dates.

Management's Response: The County concurs with the findings.

Responsible Individual: Nicole Reinert, Public Health Director

Corrective Action Plan: Administrative staff will schedule out all required report dates in the Outlook calendar at least three weeks before the due date to keep responsible parties informed of deadlines. These set reminders will ensure timely submissions.

The Department Head will review the submission process to eliminate congested workflow to ensure efficiency and identify any tasks that can be automated or improved. Regular check-ins will take place to discuss the status of ongoing reports.

Anticipated Completion Date: June 30, 2026

Supplemental Schedules

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COUNTY OF PLUMAS
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2023

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2023, follows:

Program		Assistance Listing Number	Total Expenditures	Accrual Adjustments	Confirmed Amount
IIIB	Transportation	93.044	$ 25,971	$ -	$ 25,971
IIIC-1	Congregate	93.045	58,775	-	58,775
IIIC-1	Congregate FFCRA	93.045	8,373	-	8,373
IIIC-1	Congregate ARP	93.045	60,285	-	60,285
IIIC-1	Congregate Nutrition Services Incentive Program	93.053	8,851	-	8,851
IIIC-2	Home Delivered Meals	93.045	55,211	-	55,211
IIIC-2	Home Delivered Meals FFCRA	93.045	69,949	-	69,949
IIIC-2	Home Delivered Meals ARP	93.045	93,156	-	93,156
IIIC-2	Home Delivered Meals, Nutrition Services Incentive	93.053	14,362	-	14,362
	Total Expenditures of CDA Federal Awards		$ 394,933	$ -	$ 394,933

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

Assistance Listing Number	Federal Expenditures	State Expenditures
93.044	$ 25,971	$ -
93.045	345,749	221,499
93.053	23,213	-
Total	$ 394,933	$ 221,499

COUNTY OF PLUMAS
Supplemental Schedule
California Emergency Management Agency (CalEMA)
For the Year Ended June 30, 2023

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2023. This information is included in the County's single audit report at the request of CalEMA.

	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2022	For the Year Through June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
VW 2129 0320 - Victim Witness Assistance Program						
Personal services	$ 105,094	$ 35,901	$ 140,995	$ 31,228	$ 4,673	$ -
Operating expenses	4,618	20,049	24,667	20,049	-	-
Equipment	-	-	-	-	-	-
Totals	$ 109,712	$ 55,950	$ 165,662	$ 51,277	$ 4,673	$ -
VW 2230 0320 - Victim Witness Assistance Program						
Personal services	$ -	$ 114,357	$ 114,357	$ 114,357	$ -	$ -
Operating expenses	-	7,511	7,511	7,511	-	-
Equipment	-	-	-	-	-	-
Totals	$ -	$ 121,868	$ 121,868	$ 121,868	$ -	$ -
XC 2103 0320 - County Victim Services Program						
Personal services	$ 26,569	$ 22,978	$ 49,547	$ 3,044	$ 19,934	$ -
Operating expenses	12,231	11,125	23,356	10,804	321	-
Equipment	-	-	-	-	-	-
Totals	$ 38,800	$ 34,103	$ 72,903	$ 13,848	$ 20,255	$ -
XC 2204 0320 - County Victim Services Program						
Personal services	$ -	$ 66,797	$ 66,797	$ 66,797	$ -	$ -
Operating expenses	-	5,777	5,777	5,777	-	-
Equipment	-	-	-	-	-	-
Totals	$ -	$ 72,574	$ 72,574	$ 72,574	$ -	$ -

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

To the Board of Supervisors
County of Plumas
Quincy, California

We have performed the procedures enumerated below, which were agreed to by the County of Plumas (County), related to the County's compliance with the requirements of Section 1.5 of Article XIIIB of the California Constitution, during the year ended June 30, 2023. The County's management is responsible for the compliance with those specified requirements.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the compliance with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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

   Finding: The limit was published in the annual budget, however the amount reported was incorrect.

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

   Finding: The schedule of the proceeds of tax subject to the limit was not available.

3. We determined that the Appropriations Limit resulting from the completion of the various worksheets was adopted by the Board of Supervisors. The County adopted a revised Appropriations Limit amount on June 28, 2022.

   Finding: The limit sent to the Board of Supervisors was incorrect.

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

   Finding: The County did not update the prior year Appropriations Limit to the adopted amount for 2021/2022. The County used the 2020/2021 Appropriations Limit for the 2022/2023 calculation. The revised Appropriations Limit was not approved by the Board.

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To the Board of Supervisors
County of Plumas
Quincy, California

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

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

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

Smith & Newell CPAs
Yuba City, California
December 10, 2025

COUNTY OF PLUMAS
Appropriations Limit Worksheet
For the Year Ended June 30, 2023

Gann Limit for the fiscal year ended June 30, 2022		$ 37,812,987
Per capita personal income factor	1.0755	
Population change factor	0.9677	
Gann Limit Increase factor		1.0408
Gann Limit for the fiscal year ended June 30, 2023		$ 39,355,757

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COUNTY OF PLUMAS
Notes to Appropriations Limit Worksheet
For the Year Ended June 30, 2023

NOTE 1: PURPOSE OF LIMITED PROCEDURES REVIEW

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

NOTE 2: METHOD OF CALCULATION

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

NOTE 3: PER CAPITA PERSONAL INCOME FACTOR

The per capita personal income factor was obtained by using the percentage factor from the State Department of Finance letter dated May 1, 2022. The CPI change was 7.55 percent. This percentage was converted to a ratio and for calculation purposes was 1.0755.

NOTE 4: POPULATION CHANGE FACTOR

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

The County has elected to use the change in population within its jurisdiction (1). Per the May 1, 2022, letter from the State Department of Finance the population change percentage was (3.23). This percentage change was converted to the ratio factor of 0.9677.

NOTE 5: OTHER ADJUSTMENTS

A California government agency may be required to adjust its Appropriations Limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The County had no such adjustments for the year ended June 30, 2023.

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PLUMAS COUNTY
OFFICE OF TREASURER/TAX COLLECTOR
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Julie White, Treasurer/Tax Collector**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Review and approve the Fiscal Year 2022/2023 Treasury Oversight Audits; audited by Smith and Newell; discussion and possible action.**

Recommendation:
Review and approve the Fiscal Year 2022/2023 Treasury Oversight Audits; audited by Smith and Newell; discussion and possible action.

Background and Discussion:
.

Action:

Review and approve the Fiscal Year 2022/2023 Treasury Oversight Audits; audited by Smith and Newell; discussion and possible action.

Fiscal Impact:

No General Fund Impact.

Attachments:
1. Plumas Treasury Oversight Final Report

COUNTY OF PLUMAS, CALIFORNIA TREASURY OVERSIGHT EXAMINATION

INDEPENDENT ACCOUNTANT'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

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COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2023

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INDEPENDENT ACCOUNTANT'S REPORT

To the Members of the Board of Supervisors
County of Plumas
Quincy, California

We have examined the County of Plumas' compliance with the Treasury Oversight Committee provisions contained in Sections 27133-27136 of the California Government Code and the County Investment Policy for the year ended June 30, 2023. The County Treasury's management is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County Treasury management complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County Treasury management complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the County Treasury's compliance with specified requirements.

We did not audit, verify or confirm the existence of the investments as this was not within the scope of this engagement as is normally included as part of the County's annual financial audit. Rather, the sole purpose of this examination was to determine compliance with the requirements specified in the Government Code Sections and the County Investment Policy.

In our opinion, the County of Plumas complied, in all material respects, with the provision of Sections 27133-27136 of the California Government Code and the County Investment Policy for the year ended June 30, 2023.

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

Smith & Newell CPAs
Yuba City, California
December 17, 2025

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COUNTY OF PLUMAS
Treasury Oversight Examination
List of Officials
For the Year Ended June 30, 2023

Board of Supervisors

Dwight Ceresola	District I – Board of Supervisors
Kevin Goss	District II – Board of Supervisors
Thomas McGowan	District III – Board of Supervisors
Greg Hagwood	District IV – Board of Supervisors
Jeff Engel	District V – Board of Supervisors

Elected Official

Julie A. White	Treasurer

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COUNTY OF PLUMAS
Treasury Oversight Examination
For the Year Ended June 30, 2023

1. Background and General

In 1995, the California legislature passed provisions requiring each county and city to establish an oversight Committee of from 3 to 11 members representing various organizations (The pool or organizations were also specified in the legislation). The purpose of this Committee was to oversee the policies that guide the investment of public funds. The Committee was not to impinge on the day-to-day operations of the County Treasurer, but rather to review and monitor the Treasurer's investment policy and reporting.

Certain statutory changes were enacted by the California legislature effective January 1, 2005. Government Code Section 27131 now makes the Treasury Oversight Committee optional, although the legislature encourages the continuation of the Oversight Committee.

2. Committee Formation and Operation

In January 1996 the Committee was established and continued in operation until February 6, 2007. The California Legislature enacted certain legislation which made the Treasury Oversight Committee optional and the County elected to discontinue operation of the Committee. Therefore, compliance with Government Code Sections 27131, 27132, and 27137 which apply to formation, organization, and operation of the Oversight Committee was not applicable.

3. Compliance with Government Code 27133

Government Code Section (GC) 27133 requires the County Treasurer to annually prepare an investment policy statement. The policy for this examination was effective for the fiscal year ended June 30, 2022, and was approved by the Board of Supervisors at their February 9, 2021, meeting. The Board of Supervisors did not review or approve the investment policy for the fiscal year ended June 30, 2023.

We examined the requirements specified in Government Code 27133, items a-h, which describe the required contents of the investment policy. We noted the following:

Requirement	Compliant
In any county that establishes a county treasury oversight committee pursuant to this article, the county treasury shall annually prepare an investment policy that will be reviewed and monitored by the county treasury oversight committee. The investment policy shall include all of the following:	
(a) A list of securities or other instruments in which the county treasury may invest, according to law, including the maximum allowable percentage by type of security.	Yes
(b) The maximum term of any security purchased by the county treasury.	Yes
(c) The criteria for selecting security brokers and dealers from, to, or through whom the county treasury may purchase or sell securities or other instruments. The criteria shall prohibit the selection of any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to the local treasurer, any member of the governing board of the local agency, or any candidate for those offices.	Yes

3. Compliance with Government Code 27133 (Continued)

Requirement	Compliant
(d) Limits on the receipt of honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the county treasury conducts business by any member of the county treasury oversight committee. These limits may be in addition to the limits set by a committee member's own agency, by state law, or by the Fair Political Practices Commission.	Yes
(e) A requirement that the county treasurer provide the county treasury oversight committee with an investment report as required by the board of supervisors.	No
(f) The manner of calculating and apportioning the costs, authorized by Section 27013, of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds.	Yes
(g) The terms and conditions under which local agencies and other entities that are not required to deposit their funds in the county treasury may deposit funds for investment purposes.	Yes
(h) Criteria for considering requests to withdraw funds from the county treasury, pursuant to Section 27136. The criteria shall include an assessment of the effect of a proposed withdrawal on the stability and predictability of the investments in the county treasury.	Yes

4. Compliance with Government Code 27134

We examined the requirements specified in Government Code 27134. We noted the following:

Requirement	Compliant
The county treasury oversight committee shall cause an annual audit to be conducted to determine the county treasury's compliance with this article. The audit may include issues relating to the structure of the investment portfolio and risk.	Yes

The June 30, 2023, Treasury Oversight examination was not completed until the fiscal year ended June 30, 2026.

5. Compliance with Government Code 27135

We examined the requirements specified in Government Code 27135. We noted the following:

Requirement	Compliant
The costs of complying with this article shall be county charges and may be included with those charges enumerated under Section 27013.	Yes

6. Compliance with Government Code 27136

We examined the requirements specified in Government Code 27136. We noted the following:

Requirement	Compliant
(a) Notwithstanding any other provision of law, any local agency, public agency, public entity, or public official that has funds on deposit in the county treasury pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the county treasury pool, shall first submit the request for withdrawal to the county treasurer before withdrawing funds from the county treasury pool.	Yes
(b) The county treasurer shall evaluate each proposed withdrawal for its consistency with the criteria adopted pursuant to subdivision (h) of Section 27133. Prior to approving a withdrawal, the county treasurer shall find that the proposed withdrawal will not adversely affect the interests of the other depositors in the county treasury pool.	Yes

7. Compliance with County Investment Policy

Investments and Investing - We examined the County's investments and investing to verify compliance with the County investment policy which requires that all investments and investing shall comply with California Government Code 27000 et seq. and 53600 et seq., as well as any forthcoming amendments or additions to the code relating to the investment of local agency funds.

Reporting - We examined the Treasurer's monthly reports which are submitted to the Board of Supervisors to verify that they contained the information specified in the County investment policy. We noted that the monthly investment reports were not submitted for all months to the Board of Supervisors within 30 days following the end of each month. We also noted that the investment balance on the Treasurer's monthly reports were not reconciled to the PFM Asset Management Program and were approximately $1,902,587 more than the statements.

Safekeeping - We examined the Safekeeping arrangements of the Treasurer to verify compliance with information specified in the County investment policy. Safekeeping arrangements appear to be in compliance with the County investment policy.

Investments - We examined the Safekeeping statements to verify that the maximum concentration percentages by category of investment did not exceed the allowable percentages specified in the County investment policy. We also examined the Safekeeping statements to verify that maximums for single issuers and maximum term limits were not exceeded at year end. Investment concentrations were in compliance with the County investment policy; although we noted that there were investments listed on the Treasurer's report that had been sold, as well as investments that were purchased and held in Safekeeping that were not recorded on the Treasurer's report.

7. Compliance with County Investment Policy (Continued)

Interest Apportionment and Administrative Fee - We examined the interest apportionment to verify compliance with the County investment policy. The policy states that 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. The administrative fee charged for fiscal year ended June 30, 2023, was allocated and deducted November 29, 2023. The interest apportionment was posted in October and November 2023, subsequent to year end.

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Findings and Recommendations
For the Year Ended June 30, 2023

2023-001 Investment Reporting

We noted that the monthly investment reports for all months of the fiscal year ending June 30, 2023, were not submitted to the Board of Supervisors within 30 days following the end of each month. We also noted that investments reported on the Treasurer's monthly report were approximately $1,902,587 greater than the investments on the PFM Asset Management statements. This is a repeat of prior year finding 2022-001.

Recommendation

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

2023-002 Interest Apportionment

We noted that interest earned during each quarter was apportioned in two separate apportionments each quarter. One apportionment was subsequent to the respective quarter and a subsequent apportionment after the fiscal year end. Due to cash and investments not being reconciled timely, multiple interest apportionments each quarter were necessary to apportion all interest earnings. In addition, quarterly interest apportionments were not timely. This is a repeat of prior year finding

Recommendation

We recommend that interest apportionments be reported timely in accordance with the County Investment policy.

COUNTY OF PLUMAS
Treasury Oversight Examination
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2023

Reference	Status of Prior Year Examination Findings
2022-001	**Investment Reporting**
	Recommendation
	We recommend that all monthly investment reports be submitted to the Board of Supervisors within 30 days following the end of each month.
	Status
	Not Implemented
2022-002	**Administrative Fee**
	Recommendation
	We recommend that the calculation of the administrative fee be reviewed for accuracy and that any adjustments be made in subsequent apportionments.
	Status
	Implemented
2022-003	**Interest Apportionment**
	Recommendation
	We recommend that interest apportionments be reported timely in accordance with the County Investment policy.
	Status
	Not Implemented

COUNTY OF PLUMAS
Treasury Oversight Examination
Management's Corrective Action Plan
For the Year Ended June 30, 2023

Finding 2023-001 Investment Reporting

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

Management's Response: The Plumas County Treasurer concurs with the findings.

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

Corrective Action Plan: There is updated software to assist with investment reporting.

Anticipated Completion Date: June 30, 2026

Finding 2023-002 Interest Apportionment

We recommend that interest apportionments be reported timely in accordance with the County Investment policy.

Management's Response: The Plumas County Treasurer concurs with the findings.

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

Corrective Action Plan: New processes and software to apportion interest timely.

Anticipated Completion Date: June 30, 2025

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PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM

TO: **Honorable Chair and Board of Supervisors**

FROM:

MEETING DATE: **December 23, 2025**

SUBJECT: **Adopt a RESOLUTION of the Board of Supervisors of the County of Plumas declaring the results of majority protest proceedings and renewing the Plumas County Tourism Marketing District (PCTMD); potential General Fund Impact; approved as to form by County Counsel; discussion and possible action. Roll call vote **Please refer to the back-up material from December 9, and 16, 2025 meetings for public comments that were received.**

Recommendation:

Adopt a **RESOLUTION** of the Board of Supervisors of the County of Plumas declaring the results of majority protest proceedings and renewing the Plumas County Tourism Marketing District (PCTMD); potential General Fund Impact; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Background and Discussion:

This item was continued from December 16, 2025.

Action:

Adopt a **RESOLUTION** of the Board of Supervisors of the County of Plumas declaring the results of majority protest proceedings and renewing the Plumas County Tourism Marketing District (PCTMD); potential General Fund Impact; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Fiscal Impact:

Potential positive General Fund Impact.

Attachments:

1. PCTMD resolution counter-proposal 12-23-25 FINAL
2. Letter to BOS 12.18.25
3. MDP PCTMD Renewal 12-23-25 FINAL

RESOLUTION NO. 2025 - _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS DECLARING RESULTS OF MAJORITY PROTEST PROCEEDINGS AND RENEWING THE PLUMAS COUNTY TOURISM MARKETING DISTRICT (PCTMD)

WHEREAS, the County of Plumas created the Feather River Tourism Marketing District (FRTMD) on October 13, 2020, by Resolution No. 2020-8528; and

WHEREAS, the FRTMD was created for a five (5) year term which ends on December 31, 2025; and

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes the County of Plumas (County) to renew business improvement districts upon petition by a weighted majority of the business owners located within the boundaries of the district; and

WHEREAS, Plumas County Tourism (PCT), lodging business owners, and representatives from the County have met to consider the renewal of the FRTMD under the updated name, the Plumas County Tourism Marketing District (PCTMD); and

WHEREAS, lodging business owners who will pay more than fifty percent (50%) of the proposed assessment, as weighted according to the amount of the assessment to be paid by the petitioner, within the boundaries of the PCTMD have petitioned the Board of Supervisors of the County (Board) to renew the PCTMD; and

WHEREAS, included with the petitions was a Management District Plan (Plan) summary that describes the proposed assessment to be levied on all lodging businesses, existing and in the future, available for public occupancy located within the PCTMD to pay for Sales and Marketing and Micro-Zone Marketing programs, and other improvements and activities set forth in the Plan; and

WHEREAS, the assessed lodging businesses within the PCTMD will receive a specific benefit from the activities and improvements set forth in the Plan; and

WHEREAS, on October 21, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board adopted a Resolution of Intention, Resolution No. 25-9072; and

WHEREAS, the public meeting and public hearing to consider the renewal of the PCTMD have been properly noticed in accordance with Streets and Highways Code §36623; and

WHEREAS, on November 4, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board held a public meeting regarding the

renewal of the PCTMD, and the Board heard and received objections and protests, if any, to the renewal of the PCTMD and the levy of the proposed assessment; and

WHEREAS, on December 23, 2025 at 10:00 AM at the Supervisors Board Room located at 520 Main Street, Quincy, California 95971, the Board held a public hearing regarding the renewal of the PCTMD, and the Board heard and received all objections and protests, if any, to the renewal of the PCTMD and the levy of the proposed assessment; and

WHEREAS, the Clerk of the Board has determined that there was no majority protest. A majority protest is defined as written protests received from owners of businesses in the renewed PCTMD which would pay fifty percent (50%) or more of the assessments proposed to be levied. Protests are weighted based on the assessment proposed to be levied on each lodging business; and

WHEREAS, the County bears the burden of proving by a preponderance of the evidence that an assessment imposed for a specific benefit or specific government service is not a tax, that the amount is no more than necessary to cover the costs to the County in providing the specific benefit or specific government service, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the specific benefits or specific government services received by the payor.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

1. The recitals set forth herein are adopted by the Board of Supervisors as findings and they are true and correct.

2. The PCTMD is hereby renewed for a five (5) year term, beginning January 1, 2026, or as soon as possible thereafter, and ending five (5) years from its start date, unless renewed pursuant to Streets and Highways Code § 36660.

3. The Plan dated December 23, 2025 is hereby adopted and approved.

4. The activities to be provided to benefit businesses in the PCTMD will be funded by the levy of the assessment. The revenue from the assessment levy shall not be used: to provide activities that directly benefit businesses outside the PCTMD; to provide activities or improvements outside the PCTMD; or for any purpose other than the purposes specified in this Resolution, the Resolution of Intention, and the Plan. Notwithstanding the foregoing, improvements and activities that must be provided outside the PCTMD boundaries to create a specific benefit to the assessed businesses may be provided but shall be limited to marketing or signage pointing to the PCTMD.

5. The Board finds as follows:

a) The activities funded by the assessment will provide a specific benefit to assessed businesses within the PCTMD that is not provided to those not paying the assessment.

b) The assessment is a charge imposed for 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.

c) The assessment is a charge imposed for a specific government service or product provided 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 providing the service or product.

d) Assessments imposed pursuant to the PCTMD are levied solely upon the assessed business, and the business owner is solely responsible for payment of the assessment when due. If the owner chooses to collect any portion of the assessment from a transient, that portion shall be specifically called out and identified for the transient in any and all communications from the business owner as the "PCTMD Assessment" or "Tourism Assessment" as specified in the Plan.

6. The assessments levied for the PCTMD shall be applied towards Sales and Marketing and Micro-Zone Marketing programs to market western Plumas County lodging businesses as tourist, meeting and event destinations, and other improvements and activities as set forth in the Plan.

7. Assessments levied on lodging businesses pursuant to this Resolution shall be levied on the basis of benefit. Because the services provided are intended to increase awareness and demand for room night sales, an assessment based on gross short-term sleeping room rental revenue is the best measure of benefit.

8. The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty.

9. The assessments for the entire PCTMD will total approximately $390,000 in year one (1).

10. Bonds shall not be issued to fund the PCTMD.

11. The PCTMD shall include all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of western Plumas County. The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude 120° 34' 36" W from the Plumas County boundary in the north to latitude 39° 50' 19" N and longitude 121° 0' 0" W from latitude 39° 50' 19" N to latitude 39° 46' 50" N, and the southern boundary is latitude 39° 50' 19" N from longitude 120° 34' 36" W to longitude 121° 0' 0" W and latitude 39° 46' 50" N from longitude 121° 0' 0" W to the Plumas County boundary. A boundary map is attached hereto and incorporated herein by reference.

12. The assessments shall be used for the purposes set forth above and any funds remaining at the end of any year may be used in subsequent years in which the PCTMD assessment is levied as long as they are used consistent with the requirements set forth herein.

13. The assessments to fund the activities and improvements for the PCTMD will be collected by the County on a quarterly basis, and in accordance with Streets and Highways Code §36631.

14. The Board, through adoption of this Resolution and the Plan, has the right pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the PCTMD as defined in Streets and Highways Code §36612. The Board has determined that PCT shall be the PCTMD Owners' Association.

15. PCT, pursuant to Streets and Highways Code §36650, shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvement and activities described in the report. The first report shall be due after the first year of operation of the PCTMD. This report shall also include annual reporting on outcome measures related to PCT's stated goals of a)increasing occupancy and b) increasing County tax revenue and must include evidence that changes in outcomes can be directly attributed to investments made from assessment revenue. Both parties understand that this reporting is contingent upon the PCT receiving the necessary Transient Occupancy Tax information from the Treasurer-Tax Collector including zip codes.

16. PCT shall provide an administrative fee to the County general fund of 5% of their annual assessment revenue, which will be withdrawn by the Treasurer-Tax Collector from the distribution of funds occurring each quarter. The revenue from this administrative fee will be capped at $20,000 per annum.

17. The PCTMD renewed pursuant to this Resolution will be subject to any amendments to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code §36600 et. seq.).

18. The Clerk of the Board, or his or her designee, is directed to take all necessary actions to complete the renewal of the PCTMD and to levy the assessments.

19. This Resolution shall take effect immediately upon its adoption by the Board.

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I HEREBY CERTIFY that the foregoing Resolution of Formation was introduced and adopted at a regular meeting of the Board of Supervisors on the 23rd day of December, 2025 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Chair, Board of Supervisors

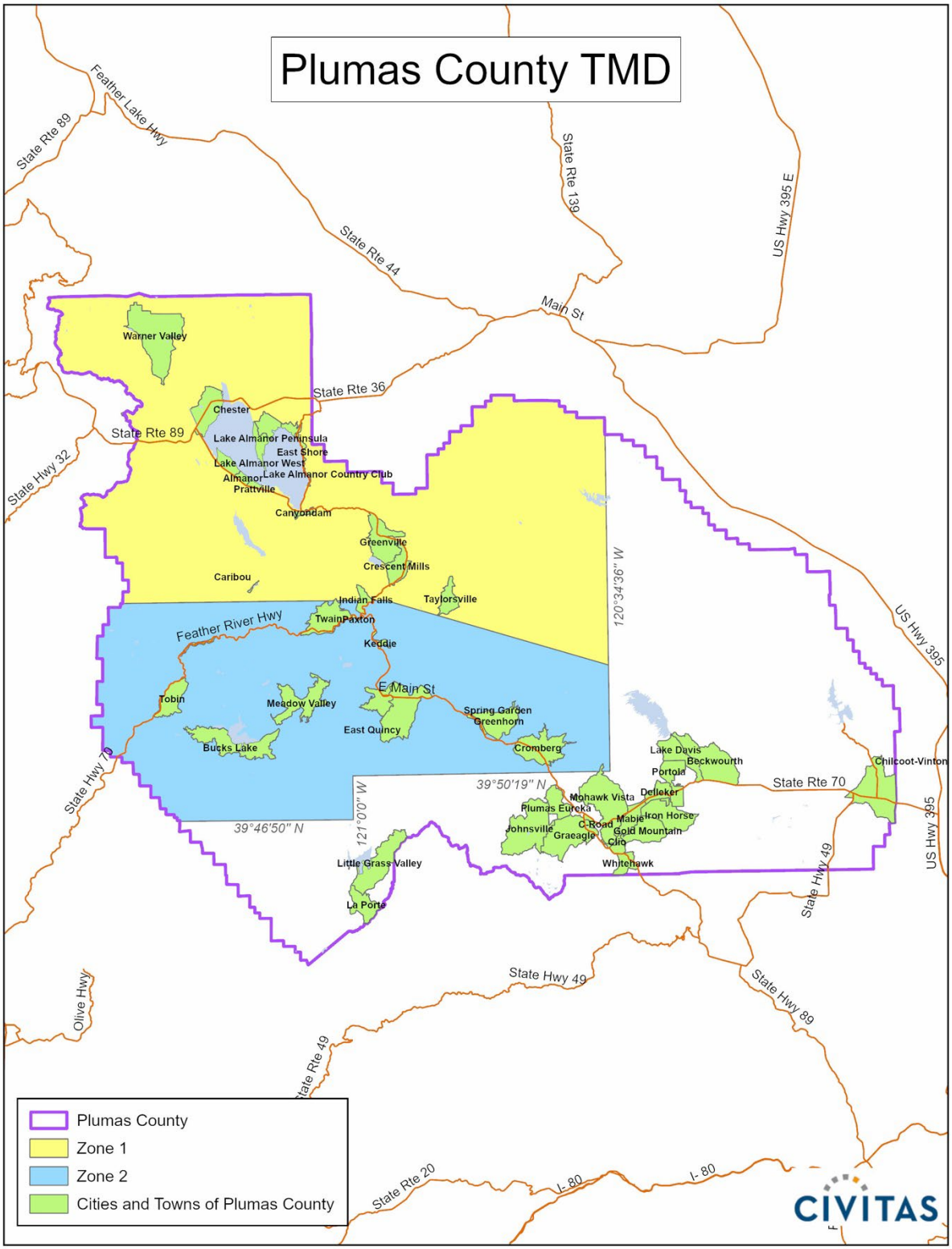
Attest

Clerk of the Board

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Boundary Map



To: Plumas County Board of Supervisors
From: Board of Directors, Plumas County Tourism
Date: December 18, 2025

Subject: Revised ROI Analysis and Collection Fee Recommendation for TBID Agreement

Plumas County is on the brink of finalizing the renewal of the Tourism Business Improvement District (TBID), a long-awaited decision to strengthen our tourism economy, increase Transient Occupancy Tax (TOT) revenue, and support the long-term vitality of our lodging sector. The final unresolved issue is the County's collection fee. While the Board has expressed interest in a 10% fee, we respectfully urge adoption of a 5% fee with a $20,000 annual cap—an approach that is fair, industry-aligned, and financially advantageous for the County.

A Higher Collection Fee Reduces County Revenue

The purpose of the TBID is to generate new lodging demand through dedicated, professional destination marketing. Industry benchmarks consistently show that **every $1 invested in tourism marketing returns more than $30 in lodging revenue**. Even using a conservative multiplier of 10:1, the impact is clear:

- **$19,000 retained by the County in collection fees = $190,000 in lost lodging revenue potential**
- **At a 9% TOT rate, that is $17,300 in lost County tax revenue**

In other words, a higher collection fee diminishes the very revenue streams the TBID is designed to grow. A lower, capped fee ensures more dollars flow directly into marketing—where they generate the greatest return for the County, lodging providers, and the broader economy.

A 10% Fee Is Out of Step with Industry Norms

Across California, TBID assessment rates typically fall between **1% and 3%**, collected alongside TOT. Counties rarely retain a fixed percentage for administrative costs, and when they do, the rate is far below 10%. Early drafts in other rural counties, such as Trinity, have proposed **2–4%**, not 10%.

A 10% retention rate would be **exceptionally high and uncommon**, raising concerns about fairness and eroding confidence among lodging providers—whose support is essential for TBID success.

Equity and Lodging-Provider Support Matter

Lodging operators already absorb significant costs to collect TOT and TBID assessments, including credit-card fees of 3% or more on every transaction. They are not reimbursed for these expenses. Adding a 10% County retention on TBID funds risks creating the perception that a substantial portion of their assessment is not being used to drive visitation, but instead diverted away from marketing.

This perception threatens long-term buy-in, compliance, and the collaborative spirit required for a successful TBID.

A Practical, Fair, and Revenue-Positive Solution

A **5% collection fee capped at $20,000 annually** strikes the right balance. It:

- Maximizes TOT growth
- Protects the marketing engine that drives visitation
- Aligns with statewide norms
- Maintains strong lodging-provider support
- Ensures the County is compensated for incremental administrative costs

This structure keeps the focus where it belongs: on growing Plumas County's tourism economy, strengthening local businesses, and expanding the tax base.

We urge the Board to adopt the 5% capped fee to ensure a strong, sustainable, and collaborative TBID that benefits the entire County.

2026-2030



Plumas County TourismMarketing District

Management District Plan

Prepared pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq.

December 23, 2025

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Prepared by
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PLUMAS COUNTY TOURISM

I. OVERVIEW

Developed by Plumas County lodging businesses and Plumas County Tourism (PCT), (formerly the Feather River Tourism Association), the Plumas County Tourism Marketing District (PCTMD) is an assessment district proposed to continue to provide specific benefits to payors by funding sales & marketing promotion efforts for assessed lodging businesses. This approach has been used successfully in other destination areas throughout the country to provide the benefit of additional room night sales directly to payors. The Feather River Tourism Marketing District was initially created in 2021 for a five (5) year term. Plumas County lodging businesses and PCT now wish to renew the Feather River Tourism Marketing District under the updated name, PCTMD, for an additional five (5) year term.

Location: The renewed PCTMD includes all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of Western Plumas County, as shown on the map in Section IV. The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude 120° 34' 36" W from the Plumas County boundary in the north to latitude 39° 50' 19" N and longitude 121° 0' 0" W from latitude 39° 50' 19" N to latitude 39° 46' 50" N, and the southern boundary is latitude 39° 50' 19" N from longitude 120° 34' 36" W to longitude 121° 0' 0" W and latitude 39° 46' 50" N from longitude 121° 0' 0" W to the Plumas County boundary.

Services: The PCTMD is designed to provide specific benefits directly to payors by increasing awareness and demand for room night sales. PCTMD Sales & Marketing and Micro-Zone Marketing programs will increase demand for overnight tourism and market payors as tourist, meeting and event destinations, thereby increasing demand for room night sales.

Budget: The total PCTMD annual assessment budget for the initial year of its five (5) year operation is anticipated to be approximately $390,000. A similar assessment budget is expected to apply to subsequent years, but this assessment budget is expected to fluctuate as room sales do, and as businesses open and close.

Cost: The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty. Rooms booked prior to December 31, 2025, have the option to remit the prior term's two percent (2%) assessment rate.

Collection: The County of Plumas (County) will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest, and overdue charges) from each assessed lodging business located in the boundaries of the PCTMD. The County shall take all reasonable efforts to collect the assessments from each assessed lodging business.

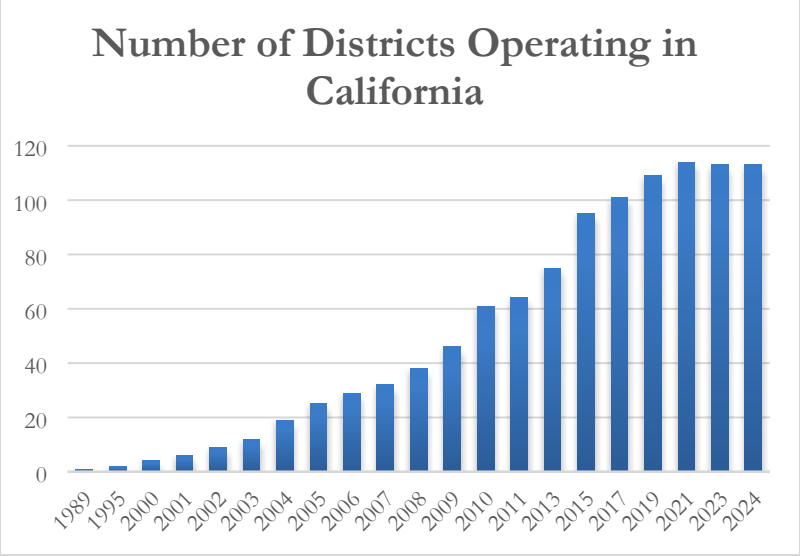
Duration: The renewed PCTMD will have a five (5) year life, beginning January 1, 2026 or as soon as possible thereafter, and ending five (5) years from its start date. After five (5)

years, the PCTMD may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if assessed lodging business owners support continuing the PCTMD programs.

Management: PCT shall continue to serve as the PCTMD's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Board of Supervisors.

II. BACKGROUND

TMDs are an evolution of the traditional Business Improvement District. The first TMD was formed in West Hollywood, California in 1989. Since then, over 100 California destinations have followed suit. In recent years, other states have begun adopting the California model –Illinois, Minnesota, Massachusetts, Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TMD laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TMD. Additionally, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TMDs without a state law.



California's TMDs collectively raise over $300 million annually for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Plumas County lodging businesses continue to invest in stable, commerce-specific marketing programs.

TMDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TMDs allow tourism business owners to organize their efforts to increase commerce. Lodging business owners within the TMD pay an assessment and those funds are used to provide services that increase commerce.

In California, most TMDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TMDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TMDs:

- Funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are ***designed, created and governed by those who will pay*** the assessment; and
- They provide a stable, long-term funding source for tourism promotion.

III. ACCOMPLISHMENTS

The Feather River Tourism Marketing District was initially created in 2021 for a five (5) year term. PCT shall continue to serve as the PCTMD's Owners' Association. A few highlights from the past five (5) years of the Feather River Tourism Marketing District include:

- Developed the Feather River Tourism Marketing District (FRTMD) with early stakeholder investment of $37,000. Start-up funds repaid in 2022. Assessments were collected.
- Awarded "Best District" by Civitas in February 2021.
- Contracted with SMG Consulting to conduct county-wide focus groups and develop a Three-Year Strategic Plan in 2021.
- Created branding and logo for Plumas County Tourism with multiple design iterations.
- Established brand identity emphasizing Plumas County's unique appeal—far from maddening crowds, wide open spaces, and quaint and quirky charm.
- Transitioned from an all-volunteer board to professional staffing, hiring an Executive Director. Contract with public relations firm Sansone Plus.
- Developed organizational structure, policies, and systems for long-term sustainability.
- Worked directly with Airbnb to notify all Airbnb lodging providers of the new requirement to obtain a TOT certificate for each property they operate.
- Instrumental in county policy changes, requiring all Airbnb lodging providers to obtain a Transient Occupancy Tax (TOT) certificate.
- Collaborated with the USDA Forest Service to introduce a new concessionaire in the county, contributing to TOT and FRTMD assessments.
- Strengthened regional partnerships with Visit California, Explore Butte County, Choose Redding, Discover Siskiyou, and Visit El Dorado County.
- Relaunched PlumasCounty.org on July 1, 2022, with a mobile-friendly design showcasing outdoor recreation and local businesses. Local lodging providers, restaurants, retail, golf courses, wedding vendors, and local guides were contacted to include them on the website. Organizations that have local entertainment and festivals were encouraged to submit events.
- Hired Bliss Branding in June 2023 for social media strategy, leading to growth from 4,000 to 6,000 followers on Facebook and from 900 to 13,000 on Instagram.
- Collaborated with other groups in Plumas County to produce three videos countering the "burn scar" image post-Dixie Fire, highlighting recovery efforts.
- Featured on ABC10's Bartell's Backroads in 2023, showcasing Christmas tree cutting in Plumas County (aired five times during the holiday season).
- Participated in the Awesome Autumn campaign, securing inclusion in the San Francisco Chronicle, weekly Facebook posts on California Fall Color, and sponsored banner ads.
- Co-sponsored the BAM Pro/Am Bass Tournament at Lake Almanor, gaining national TV coverage.
- Partnered with Weekend Sherpa (an online publication promoting local outdoor activities in California), producing five stories, six videos, dozens of photos, and a podcast.
- Created targeted print and digital ads with Visit California, Nor-Cal, Sierra Rec, Mountain Valley Living, Yosemite National Park Journal, and others.

- Executed comprehensive marketing campaigns, including blogs, digital/print ads, social media engagement, public relations (press releases), and email newsletters.
- Launched an interactive campaign to grow our email subscriber list, expanding outreach to potential visitors.
- Developed a digital and print press kit for media, offering an in-depth look at Plumas County's attractions.
- Attended Nor-Cal and So-Cal Media Receptions (Visit California), connecting with 180+ editors, freelancers, and travel influencers.
- Secured a PBS feature on Plumas County, airing spring 2025, as a direct result of media networking efforts.
- Funded over $102,000 in local event grants, ensuring marketing dollars attract out-of-town visitors.
- Implementing Bandwango software in 2025, creating interactive tours and digital itineraries to enhance visitor engagement and boost local business traffic.

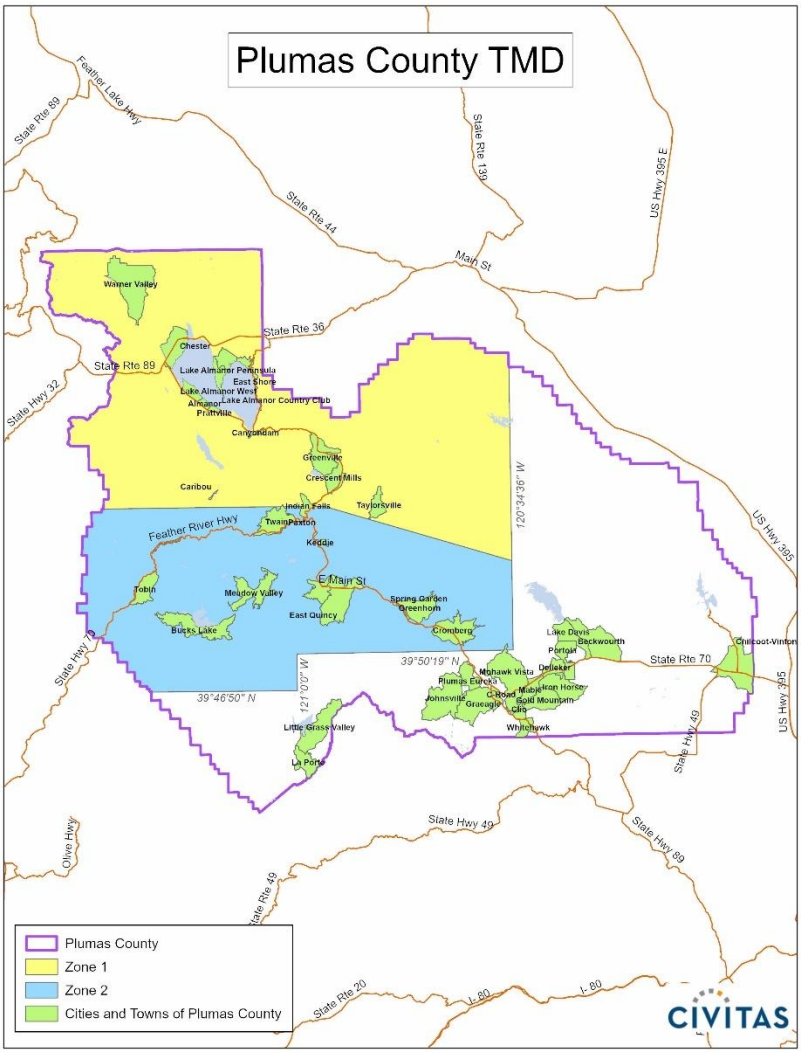
IV. BOUNDARY

The PCTMD will continue to include all lodging businesses, existing and in the future, available for public occupancy located within the boundaries of Western Plumas County, as shown on the map below.

The PCTMD boundary is the same as the Plumas County boundary to the north and the west, the eastern boundary is longitude 120° 34' 36" W from the Plumas County boundary in the north to latitude 39° 50' 19" N and longitude 121° 0' 0" W from latitude 39° 50' 19" N to latitude 39° 46' 50" N, and the southern boundary is latitude 39° 50' 19" N from longitude 120° 34' 36" W to longitude 121° 0' 0" W and latitude 39° 46' 50" N from longitude 121° 0' 0" W to the Plumas County boundary.

Lodging business means: any building, portion of a building, reserved outdoor space, or other premises rented for use by transients for overnight lodging, and shall refer to the following premises, among others but not exclusively: motel, hotel, inn, tourist home, bed and breakfast, rooming house, apartment house, mobile home park, recreational vehicle park, campground, or parking area.

A complete listing of assessed lodging businesses within the renewed PCTMD can be found in Appendix 2.

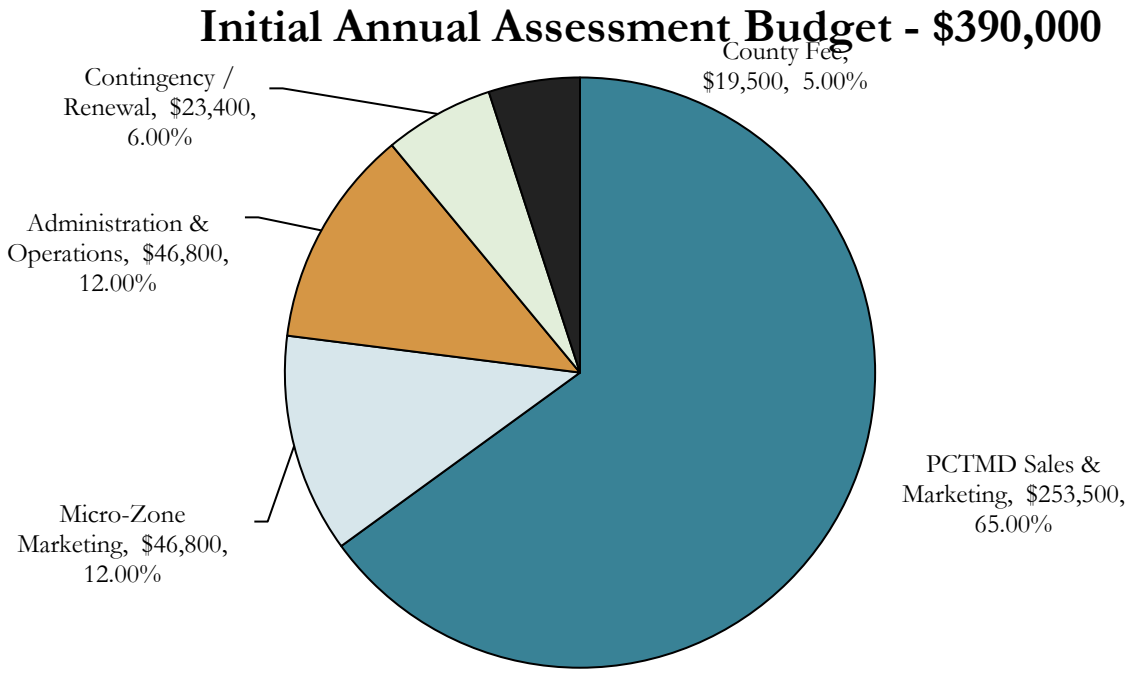


V. ASSESSMENT BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to the County of conferring the benefits or granting the privileges. The privileges and services provided with the PCTMD funds are PCTMD Sales & Marketing and Micro-Zone Marketing programs available only to assessed lodging businesses.

A service plan assessment budget has been developed to deliver services that benefit the assessed lodging businesses. A detailed annual assessment budget will be developed and approved by the PCT Board. The chart below illustrates the initial annual assessment budget allocations. These activities and allocations will also apply in subsequent years. The total initial assessment budget is estimated to be $390,000.



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the PCT Board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the PCTMD, any and all assessment funds may be used for the costs of defending the PCTMD.

Each budget category includes all costs related to providing that service. For example, the PCTMD Sales & Marketing budget includes the cost of staff time dedicated to overseeing and implementing the PCTMD Sales & Marketing program. Staff time dedicated purely to administrative tasks is allocated to the Administration & Operations portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by PCT on an as- needed basis.

PCTMD Sales & Marketing

The PCTMD Sales & Marketing program will promote assessed lodging businesses as tourist, meeting, and event destinations. The PCTMD Sales & Marketing program will have a central theme of promoting the PCTMD as a desirable place for overnight visits. The program will have the goal of increasing overnight visitation and room night sales at assessed lodging businesses, and may include the following activities:

- Promotion for PCTMD;
- Updating Marketing/Strategic Plan as needed;
- Internet marketing efforts to increase awareness and optimize internet presence to drive overnight visitation and room sales to assessed lodging businesses;
- Print ads in magazines and newspapers targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Television ads targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Radio ads targeted at potential visitors to drive overnight visitation and room sales to assessed lodging businesses;
- Attendance of trade shows to promote assessed lodging businesses;
- Sales blitzes for assessed lodging businesses;
- Familiarization tours of assessed lodging businesses;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps featuring assessed lodging businesses;
- Attendance of professional industry conferences and affiliation events to promote assessed lodging businesses;
- Lead generation activities designed to attract tourists and group events to assessed lodging businesses, including maximizing alliances with professional organizations that target group business, or database services that track group opportunities to develop new leads for assessed businesses;
- Destination product development programs and infrastructure improvements designed to drive overnight visitation and room sales to assessed lodging businesses;
- Subsidizing events that benefit the assessed lodging businesses in the Micro-Zones;
- Director of Sales and General Manager meetings to plan and coordinate tourism promotion efforts for assessed lodging businesses;
- Education of hospitality staff on service and safety (related to alcohol and food) designed to create a visitor experience that will bring repeat visits to assessed lodging businesses; and
- Education of lodging business management and PCT on marketing strategies best suited to meet assessed lodging business's needs;
- Partnerships with both local and state tourism organizations to target key international markets to increase overnight visitation at assessed lodging businesses;
- Development and implementation of public relations and communications strategy inclusive of social media outlets and press release distribution designed to drive overnight visitation at assessed lodging businesses;
- Acquisition and utilization of new technologies for novel marketing initiatives to increase overnight visitation at assessed lodging businesses;
- Development of a marketing plan to ensure PCTMD funds are strategically spent to increase visitation at assessed businesses;
- Development of return on investment (ROI) analysis on PCTMD funds to improve effectiveness and increase demand for overnight visitation at assessed lodging businesses;

- Comprehensive and integrated wayfinding signage system including signage to assessed businesses and/or points of interest to enhance the visitor experience, increasing overnight visitation;
- Develop and implement visitor services enhancements, including:
    - Brand-centric visitor services training program for both public and private staff
    - Community and industry relations
    - Workforce development
    - Business support and advocacy

Micro-Zone Marketing
The Micro-Zone Marketing program will focus on local tourism promotions. Each micro-zone will have funds set aside for local tourism promotions. Each of the two (2) micro-zones will receive an allocation based on that micro-zone's contribution percentage to the overall PCTMD budget. If a micro-zone needs additional funds it may request additional funds from the PCT Board, to be taken from the PCTMD Sales & Marketing portion of the PCTMD budget.

Any funds that are not used in a calendar year can be reserved for the next calendar year with an explanation of retention from the micro-zone's PCT Director to the PCT Board. If a micro-zone has unused funds from the current year's allocation and cannot submit plans for use of the funds in the subsequent calendar year, those funds will be returned to the Micro-Zone Marketing fund for distribution among all micro-zones, by percentage, in the next calendar year.

The Micro-Zone Marketing program will have a central theme of promoting each micro-zone as a desirable place for overnight visits. PCT Directors from each micro-zone will make decisions regarding use of funds dedicated to that micro-zone. The programs will have the goal of increasing overnight visitation and room night sales at assessed lodging businesses, and may include the same or similar activities as PCTMD Sales & Marketing programs, listed above.

The micro-zones in the PCTMD are described below and shown in detail on the map in Section IV:
1. Quincy, Bucks Lake, Keddie, Twain and Belden; and
2. Lake Almanor, Chester, Canyondam, Greenville, Crescent Mills and Taylorsville.

Administration & Operations
The Administration & Operations portion of the budget shall be utilized for administrative staffing costs, office costs, advocacy and other general administrative costs such as insurance, legal, and accounting fees.

County Fee
The County shall retain a fee equal to two percent (2 %) of the amount of assessment collected to cover its costs of collection and administration. The fee retained by the County to cover its cost of collection and administration shall not exceed $12,000 per year.

Contingency/Renewal
The assessment budget includes a contingency line item to account for lower than anticipated collections or higher than anticipated program costs, if any. Up to six percent (6%) of the assessment budget may be allocated to the contingency/reserve in any given year. If there are contingency funds collected, they may be held in a reserve fund or utilized for other programs, administration or renewal costs at the discretion of the PCT Board. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the PCT Board. Contingency/renewal funds may be spent on PCTMD activities or administrative and renewal costs in such proportions as determined by the PCT Board. The reserve fund may be used for the costs of renewing the PCTMD.

B. Annual Budget

The total five (5) year assessment budget is projected at approximately $390,000 annually, or $1,950,000 through the five (5) year term of the PCTMD. A similar assessment budget is expected to apply to subsequent years, but this budget is expected to fluctuate as room sales do, and as businesses open and close.

C. California Constitutional Compliance

The PCTMD assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term 'assessments' to levies on real property.[1] Rather, the PCTMD assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the PCTMD, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the County of conferring the benefits or providing the services.

1. Specific Benefit

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."[2] The services in this Plan are designed to provide targeted benefits directly to assessed lodging businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within the PCTMD. The activities described in this Plan are specifically targeted to increase demand for room night sales for assessed lodging businesses within the boundaries of the PCTMD, and are narrowly tailored. PCTMD funds will be used exclusively to provide the specific benefit of increased demand for room night sales directly to the assessees. Assessment funds shall not be used to feature non-assessed lodging businesses in PCTMD programs, or to directly generate sales for non-assessed lodging businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed lodging businesses. Nothing in this Plan limits the ability of the Owners' Association to enter into private contracts with non-assessed lodging businesses for the provision of services to those businesses.

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[1] *Jarvis v. the City of San Diego* 72 CAl App. 4th 230

[2] CAl. Const. art XIII C § 1(e)(1)

The assessment imposed by this PCTMD is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in demand for room night sales. The specific benefit of an increase in demand for room night sales for assessed lodging businesses will be provided only to lodging businesses paying the district assessment, with PCTMD Sales & Marketing and Micro-Zone Marketing programs promoting lodging businesses paying the PCTMD assessment. The PCTMD Sales & Marketing and Micro-Zone Marketing programs will be designed to increase room night sales at each assessed lodging business. Because they are necessary to provide the PCTMD Sales & Marketing and Micro-Zone Marketing programs that specifically benefit the assessed lodging businesses, the Administration & Operations services and Contingency/Renewal budget also provide the specific benefit of increased demand for room night sales to the assessed lodging businesses.

Although the PCTMD, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."[3]

2. Specific Government Service

The assessment may also be utilized to provide, "a specific government service or product provided 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 providing the service or product."[4] The legislature has recognized that marketing and promotions services like those to be provided by the PCTMD are government services within the meaning of Proposition 26[5]. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."[6]

3. Reasonable Cost

PCTMD services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by PCT, and reports submitted on an annual basis to the County. Only assessed lodging businesses will be featured in marketing materials, receive sales leads generated from PCTMD-funded activities, be featured in advertising campaigns, and benefit from other PCTMD-funded services. The assessed lodging business list was compiled from records provided by the jurisdiction and complies with the requirements of the 94 Law. Pursuant to Streets and Highways Code Section 36615, the Board of Supervisors' determination of ownership is final and conclusive, with no obligation to obtain other information. Non-assessed lodging businesses will not receive these, nor any other, PCTMD-funded services and benefits.

The PCTMD-funded programs are targeted directly to benefit assessed lodging businesses. PCTMD funds shall only be spent to benefit the assessed lodging businesses, and shall not be spent on that portion of any program which directly generates incidental room nights for non-assessed lodging businesses.

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[3] Government Code § 53758(a)

[4] CAl. Const. art XIII C § 1(e)(2)

[5] Government Code § 53758(b)

[6] Government Code § 53758(b)

D. Assessment

The annual assessment rate is three percent (3%) of gross short-term (stays less than 31 days) sleeping room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; and stays by any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of Federal law or international treaty.

The assessment was calculated based on the total cost of the activities to be provided for the benefit of the lodging businesses within the PCTMD, with costs allocated based on the proportional benefit conferred to each lodging business. Activities funded by the PCTMD, are specifically targeted to increase room nights at assessed lodging businesses. All room night sales do not represent the same benefit to the payors. For example, a higher priced room night is of greater benefit than a lower priced room night because the assessee derives greater revenue. To account for this benefit differential and to make sure the benefits are proportional, an assessment formula based on a percentage of revenue has been selected. The proposed formula accurately reflects greater benefit to assessed lodging businesses with higher priced room nights.

The term "gross short-term (stays less than 31 days) sleeping room rental revenue" as used herein means: the fee or charge received by an operator as gross proceeds paid by a transient for lodging; also, "gross short-term (stays less than 31 days) sleeping room rental revenue" shall refer to such receipts in the form of money.

Gross short-term (stays less than 31 days) sleeping room rental revenue shall not include, and therefore the assessment shall not be charged upon, any federal, state or local taxes collected, including but not limited to transient occupancy taxes.

The assessment is levied upon and a direct obligation of the assessed lodging business. However, the assessed lodging business may, at its discretion, pass the assessment on to transients. The amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business. If the PCTMD assessment is identified separately it shall be disclosed as the "PCTMD Assessment." As an alternative, the disclosure may include the amount of the PCTMD assessment and the amount of the assessment imposed pursuant to the California Tourism Marketing Act, Government Code §13995 et seq. and shall be disclosed as the "Tourism Assessment." The assessment is imposed solely upon, and is the sole obligation of the assessed lodging business even if it is passed on to transients. The assessment shall not be considered revenue for calculation of transient occupancy taxes.

Bonds shall not be issued.

E. Interest and Overdue Charges

The PCTMD shall reimburse the County for any costs associated with collecting unpaid assessments. If sums in excess of the delinquent PCTMD assessment are sought to be recovered in the same collection action by the County, the PCTMD shall bear its pro rata share of such collection costs. Assessed lodging businesses which are delinquent in paying the assessment shall be responsible for paying:

1. *Original Delinquencies:* Any lodging business which shall fail to remit any assessment imposed within the time required shall pay an overdue charge in the amount of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment.
2. *Continued Delinquencies:* Any lodging business which shall fail to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency overdue charge in the amount of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment and the ten percent (10%) overdue charge first imposed.
3. *Fraud:* If determined that the nonpayment of any remittance due is due to fraud, an overdue charge in the amount of twenty-five percent (25%) of the amount of the assessment shall be added thereto, in addition to the overdue charges set forth in subsections 1 and 2 of this section.
4. *Interest:* In addition to the overdue charges imposed, any lodging business which shall fail to remit any assessment imposed shall pay interest at the rate of one percent (1%) per month, on the amount of the assessment, exclusive of overdue charges, attaching on the first day of the month in which the assessment became delinquent and on the first day of each month thereafter to the time of payment. If the last day of a month falls on a Saturday, Sunday, or legal holiday, the additional one percent (1%) shall attach after 5:00 PM on the next business day.
5. *Overdue charges and Interest Merged with Assessment:* Every overdue charge imposed, and such interest as accrues, shall become part of the assessment required to be paid.

F. Time and Manner for Collecting Assessments

The PCTMD assessment will be implemented beginning January 1, 2026 or as soon as possible thereafter, and ending ten (10) years from its start date. The County will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, interest and overdue charges) from each assessed lodging business. The County shall take all reasonable efforts to collect the assessments from each assessed lodging business. The County shall forward the assessments collected to the Owners' Association.

VI. GOVERNANCE

A. Owners' Association

The Board of Supervisors, through adoption of this Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the PCTMD as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that PCT will continue to serve as the Owners' Association for the PCTMD.

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the PCT Board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

PCT shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

CURRENT THROUGH ALL LEGISLATION OF THE 2024 REGULAR AND SPECIAL SESSIONS

STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

(a) Businesses located and operating within business districts in some of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.

(d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.

(e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:

(1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.

(2) Job creation.

(3) Business attraction.

(4) Business retention.

(5) Economic growth.

(6) New investments.

(f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.

(g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.

(h) The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

(1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those

special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.
(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. "Activities"

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:
(a) Promotion of public events.
(b) Furnishing of music in any public place.
(c) Promotion of tourism within the district.
(d) Marketing and economic development, including retail retention and recruitment.
(e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
(f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. "Business"

"Business" means all types of businesses and includes financial institutions and professions.

36608. "City"

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. "City council"

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. "Clerk"

"Clerk" means the clerk of the legislative body.

36609.5. "General benefit"

"General benefit" means, for purposes of a property-based district, any benefit that is not a "special benefit" as defined in Section 36615.5.

36610. "Improvement"

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

(a) Parking facilities.
(b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
(c) Trash receptacles and public restrooms.
(d) Lighting and heating facilities.
(e) Decorations.
(f) Parks.
(g) Fountains.
(h) Planting areas.
(i) Closing, opening, widening, or narrowing of existing streets.
(j) Facilities or equipment, or both, to enhance security of persons and property within the district.
(k) Ramps, sidewalks, plazas, and pedestrian malls.
(l) Rehabilitation or removal of existing structures.

36611. "Management district plan"; "Plan"

"Management district plan" or "plan" means a proposal as defined in Section 36622.

36612. "Owners' association"

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. "Property"

"Property" means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit”

(a) “Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

(b) “Special benefit” also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3. Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
(1) A map showing the boundaries of the district.
(2) Information specifying where the complete management district plan can be obtained.
(3) Information specifying that the complete management district plan shall be furnished upon request.
(c) The resolution of intention described in subdivision (a) shall contain all of the following:
(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:
(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
(b) The name of the proposed district.
(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
(d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities

and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.
(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.
(g) The time and manner of collecting the assessments.
(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.
(i) The proposed time for implementation and completion of the management district plan.
(j) Any proposed rules and regulations to be applicable to the district.
(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.
(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.
(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.
(m) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be

mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the

district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.
(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.
(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:
(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government imposed fee on Civ C § 1770 transaction [Operative July 1, 2024]

(a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.
(b) This section shall become operative on July 1, 2024.

CHAPTER 3.5. Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
(2) The improvements, maintenance, and activities to be provided for that fiscal year.
(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of

assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
(2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.
(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES

(Plumas County list as of October 14, 2025)

Property Name	Site Address	City, State, Zip Code
1004 PENINSULA DR LAKE ALMANOR CA 96137	1004 PENINSULA DR	LAKE ALMANOR CA 96137
101 TOP OF THE WEST DR LAKE ALMANOR WEST CA 96137	101 TOP OF THE WEST DR	LAKE ALMANOR WEST CA 96137
1010 PENINSULA TRL LAKE ALMANOR COUNTRY CLUB CA 96137	1010 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
1012 PENINSULA TRL LAKE ALMANOR COUNTRY CLUB CA 96137	1012 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
10157 BUCKS LAKE RD MEADOW VALLEY CA 95971	10157 BUCKS LAKE RD	MEADOW VALLEY CA 95971
1020 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1020 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1021 TIMBER RIDGE WESTWOOD CA 96137	1021 TIMBER RIDGE	WESTWOOD CA 96137
1032 PENINSULA DR WESTWOOD CA 96137	1032 PENINSULA DR	WESTWOOD CA 96137
106 FOXGLOVE LANE CHESTER CA 96020	106 FOXGLOVE LANE	CHESTER CA 96020
107 LAKE ALMANOR WEST DRIVE CHESTER CA 95971	107 LAKE ALMANOR WEST DRIVE	CHESTER CA 95971
110 LAKE ALMANOR W DRIVE CHESTER CA 96020	110 LAKE ALMANOR W DRIVE	CHESTER CA 96020
1102 PENINSULA DRIVE WESTWOOD CA 96137	1102 PENINSULA DRIVE	WESTWOOD CA 96137
1104 PENINSULA DR LAKE ALMANOR CA 96137	1104 PENINSULA DR	LAKE ALMANOR CA 96137
1109 GOLF CLUB ROAD LAKE ALMANOR CA 96137	1109 GOLF CLUB ROAD	LAKE ALMANOR CA 96137
1114 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA 96137	1114 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1120 FAIRWAY PINES LAKE ALMANOR CA 96137	1120 FAIRWAY PINES	LAKE ALMANOR CA 96137
1123 FAIRWAY PINES RD LAKE ALMANOR COUNTRY CLUB CA 96137	1123 FAIRWAY PINES RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1128 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1128 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
113 KOKANEE TRL LAKE ALMANOR WEST CA 96020	113 KOKANEE TRL	LAKE ALMANOR WEST CA 96020
1130 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96020	1130 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
1157 LAKE RIDGE RD WESTWOOD CA 96137	1157 LAKE RIDGE RD	WESTWOOD CA 96137
1159 LAKE RIDGE RD LAKE ALMANOR CA 96137	1159 LAKE RIDGE RD	LAKE ALMANOR CA 96137
1205 DRIFTWOOD COVE RD. LAKE ALMANOR CA 96137	1205 DRIFTWOOD COVE RD.	LAKE ALMANOR CA 96137
1208 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1208 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1209 DRIFTWOOD COVE RD WESTWOOD CA 96137	1209 DRIFTWOOD COVE RD	WESTWOOD CA 96137

1214 HIDDEN BEACH RD WESTWOOD CA 96137	1214 HIDDEN BEACH RD	WESTWOOD CA 96137
1227 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA	1227 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA
1234 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1234 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1238 PENINSULA DR CHESTER CA 96137	1238 PENINSULA DR	CHESTER CA 96137
1238 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1238 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
124 TOP OF THE WEST DRIVE CHESTER CA 96020	124 TOP OF THE WEST DRIVE	CHESTER CA 96020
1250 LASSEN VIEW DR LAKE ALMANOR CA 96137	1250 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1262 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1262 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1272 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96020	1272 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
128 BUCHANAN STREET QUINCY CA 95971	128 BUCHANAN STREET	QUINCY CA 95971
130 TWAIN STORE RD TWAIN CA 95984	130 TWAIN STORE RD	TWAIN CA 95984
1315 LASSEN VIEW DR LAKE ALMANOR CA 96137	1315 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1318 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1318 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
133 KOKANEE TRAIL CHESTER CA 96020	133 KOKANEE TRAIL	CHESTER CA 96020
1331 PENINSULA DRIVE LAKE ALMANOR CA 96137	1331 PENINSULA DRIVE	LAKE ALMANOR CA 96137
140 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	140 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1405 LASSEN VIEW DR LAKE ALMANOR COUNTRY CLUB CA 96137	1405 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1406 LASSEN VIEW DR LAKE ALMANOR CA 96137	1406 LASSEN VIEW DR	LAKE ALMANOR CA 96137
1412 PENINSULA DR WESTWOOD CA 96137	1412 PENINSULA DR	WESTWOOD CA 96137
1428 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	1428 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
14795 BELDEN TOWN RD BELDEN CA 95971	14795 BELDEN TOWN RD	BELDEN CA 95971
15 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	15 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
15792 HWY 89 CRESCENT MILLS CA 95934	15792 HWY 89	CRESCENT MILLS CA 95934
159 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 95923	159 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 95923
159 SLIM DRIVE CHESTER CA 96020	159 SLIM DRIVE	CHESTER CA 96020
161 SLIM DRIVE CHESTER CA 96020	161 SLIM DRIVE	CHESTER CA 96020

167 STOVER RD CHESTER CA 96020	167 STOVER RD	CHESTER CA 96020
175 NANCY AVE CHESTER CA 96020	175 NANCY AVE	CHESTER CA 96020
176 2ND ST QUINCY CA 95971	176 2ND ST	QUINCY CA 95971
1784 PINEBROOK WAY GREENVILLE CA 95957	1784 PINEBROOK WAY	GREENVILLE CA 95957
181 LAKE ALMNAOR WEST DR LAKE ALMANOR CA 96137	181 LAKE ALMNAOR WEST DR	LAKE ALMANOR CA 96137
182 PENINSULA DRIVE LAKE ALMANOR CA 96137	182 PENINSULA DRIVE	LAKE ALMANOR CA 96137
184 SLIM DR CHESTER CA 96020	184 SLIM DR	CHESTER CA 96020
208 JACKSON ST QUINCY CA 95971	208 JACKSON ST	QUINCY CA 95971
211 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96137	211 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
220 FIRST ST CHESTER CA 96020	220 FIRST ST	CHESTER CA 96020
227 LAKE ALMANOR WEST DR CHESTER CA 96020	227 LAKE ALMANOR WEST DR	CHESTER CA 96020
2370 E MAIN ST EAST QUINCY CA 95971	2370 E MAIN ST	EAST QUINCY CA 95971
2412 ALMANOR DR W PRATTVILLE CA 96020	2412 ALMANOR DR W	PRATTVILLE CA 96020
2448 NORTH VALLEY RD GREENVILLE CA 95947	2448 NORTH VALLEY RD	GREENVILLE CA 95947
2544 BIG SPRINGS RD WESTWOOD CT 96137	2544 BIG SPRINGS RD	WESTWOOD CT 96137
258 LAKE ALMANOR WEST DR CHESTER CA 96020	258 LAKE ALMANOR WEST DR	CHESTER CA 96020
2601 NORTH VALLEY RD GREENVILLE CA 95947	2601 NORTH VALLEY RD	GREENVILLE CA 95947
271 VILLAGE DRIVE WESTWOOD CA 96137	271 VILLAGE DRIVE	WESTWOOD CA 96137
2774 BIG SPRINGS RD HAMILTON BRANCH CA 96137	2774 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2775 BIG SPRINGS ROAD WESTWOOD CA 96137	2775 BIG SPRINGS ROAD	WESTWOOD CA 96137
2792 BIG SRINGS RD WESTWOOD CA 96137	2792 BIG SRINGS RD	WESTWOOD CA 96137
2804 BIG SPRINGS RD HAMILTON BRANCH CA 96137	2804 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2833 SCOTT DR PRATTVILLE CA 95923	2833 SCOTT DR	PRATTVILLE CA 95923
2885 HIGHWAY 147 WESTWOOD CA 96137	2885 HIGHWAY 147	WESTWOOD CA 96137
29 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	29 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2911 HIGHWAY 147 EAST SHORE CA 96020	2911 HIGHWAY 147	EAST SHORE CA 96020
2969 ALMANOR DRIVE WEST CANYONDAM CA 95923	2969 ALMANOR DRIVE WEST	CANYONDAM CA 95923
308 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137

308 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
308 PENINSULA DRIVE, #4 LAKE ALMANOR PENINSULA CA 96137	"308 PENINSULA DRIVE	#4 "
310 PENINSULA DRIVE #2 WESTWOOD CA 96137	310 PENINSULA DRIVE #2	WESTWOOD CA 96137
311 OSPREY LOOP CHESTER CA 96020	311 OSPREY LOOP	CHESTER CA 96020
3144 BIG SPRINGS RD HAMILTON BRANCH CA 96137	3144 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
317 MELISSA AVE CHESTER CA 96020	317 MELISSA AVE	CHESTER CA 96020
3200 NORTH VALLEY RD GREENVILLE CA 95947	3200 NORTH VALLEY RD	GREENVILLE CA 95947
3224 BIG SPRINGS ROAD WESTWOOD CA 96137	3224 BIG SPRINGS ROAD	WESTWOOD CA 96137
323 GENESEE RD TAYLORSVILLE CA 95983	323 GENESEE RD	TAYLORSVILLE CA 95983
3238 BIG SPRINGS RD HAMILTON BRANCH CA 96137	3238 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
325 MELISSA AVE CHESTER CA 96020	325 MELISSA AVE	CHESTER CA 96020
325 OSPREY LOOP LAKE ALMANOR WEST CA 96137	325 OSPREY LOOP	LAKE ALMANOR WEST CA 96137
3300 OSPREY LOOP CHESTER CA 96020	3300 OSPREY LOOP	CHESTER CA 96020
3324 HILL CREST DR WESTWOOD CA 96137	3324 HILL CREST DR	WESTWOOD CA 96137
334 PENINSULA DR LAKE ALMANOR PENINSULA CA	334 PENINSULA DR	LAKE ALMANOR PENINSULA CA
335 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96020	335 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
340 OSPREY LOOP LAKE ALMANOR CA 96020	340 OSPREY LOOP	LAKE ALMANOR CA 96020
343 FLINT WAY LAKE ALMANOR CA 96137	343 FLINT WAY	LAKE ALMANOR CA 96137
3498 HWY 147 WESTWOOD	3498 HWY 147	WESTWOOD CA 96137
351 OSPREY LOOP LAKE ALMANOR WEST CA 96020	351 OSPREY LOOP	LAKE ALMANOR WEST CA 96020
3527 HIGHWAY 147 EAST SHORE CA 96137	3527 HIGHWAY 147	EAST SHORE CA 96137
3550 WOODLAKE DRIVE WESTWOOD CA 96137	3550 WOODLAKE DRIVE	WESTWOOD CA 96137
357 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA	357 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA
3611 PARK HILL WESTWOOD CA 96137	3611 PARK HILL	WESTWOOD CA 96137
36231 HIGHWAY 70 QUINCY CA 95971	36231 HIGHWAY 70	QUINCY CA 95971
3668 LAKE ALMANOR DRIVE LAKE ALMANOR	3668 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
367 LAKE ALMANOR WEST DR LAKE ALMANOR WEST CA 96137	367 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
3672 LAKE ALMANOR DR HAMILTON BRANCH CA 96137	3672 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137

3704 LAKE ALMANOR DR HAMILTON BRANCH CA 96137	3704 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137
3721 HIGHWAY 147 WESTWOOD CA 96137	3721 HIGHWAY 147	WESTWOOD CA 96137
3748 LAKE ALMANOR DRIVE LAKE ALMANOR CA 96137	3748 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
375 THIRD STREET QUINCY CA 95971	375 THIRD STREET	QUINCY CA 95971
3806 MARY ANN LN HAMILTON BRANCH CA 96137	3806 MARY ANN LN	HAMILTON BRANCH CA 96137
381 LAWRENCE ST QUINCY CA 95971	381 LAWRENCE ST	QUINCY CA 95971
3818 MARY ANN LANE WESTWOOD CA 96137	3818 MARY ANN LANE	WESTWOOD CA 96137
3830 MARY ANN LN HAMILTON BRANCH CA 96137	3830 MARY ANN LN	HAMILTON BRANCH CA 96137
3927 HIGHWAY 147 EAST SHORE CA 96137	3927 HIGHWAY 147	EAST SHORE CA 96137
3992 HIGHWAY 147 EAST SHORE CA 96137	3992 HIGHWAY 147	EAST SHORE CA 96137
401 MAIN ST CHESTER CA 96020	401 MAIN ST	CHESTER CA 96020
4096 CA-HIGHWAY 147 WESTWOOD CA 96137	4096 CA-HIGHWAY 147	WESTWOOD CA 96137
41 N HIGHWOOD CIR LAKE ALMANOR PENINSULA CA 96137	41 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
412 PENINSULA DR LAKE ALMANOR PENINSULA CA 96137	412 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
417 PENINSULA DRIVE LAKE ALMANOR CA 96137	417 PENINSULA DRIVE	LAKE ALMANOR CA 96137
445 CEDAR CIRCLE WESTWOOD CA 96137	445 CEDAR CIRCLE	WESTWOOD CA 96137
467 PONDEROSA DR	467 PONDERROSA DR	WESTWOOD CA 96137
470 CAROL LANE WEST QUINCY CA 95971	470 CAROL LANE WEST	QUINCY CA 95971
4843 STATE HIGHWAY 147 LAKE ALMANOR CA 96137	4843 STATE HIGHWAY 147	LAKE ALMANOR CA 96137
4861 HWY 147 LAKE ALMANOR CA 96137	4861 HWY 147	LAKE ALMANOR CA 96137
504 MONTE VISTA AVE QUINCY CA 95971	504 MONTE VISTA AVE	QUINCY CA 95971
505 MANZANITA WAY LAKE ALMANOR CA 96137	505 MANZANITA WAY	LAKE ALMANOR CA 96137
508 PINE CIR LAKE ALMANOR PENINSULA CA 96137	508 PINE CIR	LAKE ALMANOR PENINSULA CA 96137
510 PINE CIRCLE WESTWOOD CA 96137	510 PINE CIRCLE	WESTWOOD CA 96137
5169 HIGHWAY 147 EAST SHORE CA 96137	5169 HIGHWAY 147	EAST SHORE CA 96137
5179 HIGHWAY 147 EAST SHORE CA 96137	5179 HIGHWAY 147	EAST SHORE CA 96137
5351 HIGHWAY 147 WESTWOOD CA 96137	5351 HIGHWAY 147	WESTWOOD CA 96137
536 MANZANITA WAY LAKE ALMANOR PENINSULA CA 96137	536 MANZANITA WAY	LAKE ALMANOR PENINSULA CA 96137

5423 HIGHWAY 147 EAST SHORE CA 96137	5423 HIGHWAY 147	EAST SHORE CA 96137
544 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	544 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
546 PENINSULA DRIVE WESTWOOD CA 96137	546 PENINSULA DRIVE	WESTWOOD CA 96137
547 PONDEROSA DRIVE WESTWOOD CA 96137	547 PONDEROSA DRIVE	WESTWOOD CA 96137
5516 HIGHWAY 147 WESTWOOD CA 96137	5516 HIGHWAY 147	WESTWOOD CA 96137
568 FEATHER RIVER DRIVE CHESTER CA 96020	568 FEATHER RIVER DRIVE	CHESTER CA 96020
5809 HIGHWAY 147 EAST SHORE CA 96137	5809 HIGHWAY 147	EAST SHORE CA 96137
5810 HIGHWAY 147 LAKE ALMANOR CA 96137	5810 HIGHWAY 147	LAKE ALMANOR CA 96137
590 FIRST AVE CHESTER CA 96020	590 FIRST AVE	CHESTER CA 96020
6 APPLE COTTAGE	133 PENINSULA DRIVE	WESTWOOD CA 96137
600 PENINSULA DRIVE WESTWOOD CA 96137	600 PENINSULA DRIVE	WESTWOOD CA 96137
602 PENINSULA DRIVE LAKE ALMANOR CA 96137	602 PENINSULA DRIVE	LAKE ALMANOR CA 96137
606 CEDAR CANYON RD LAKE ALMANOR COUNTRY CLUB CA 96137	606 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
608 W BURNT CEDAR RD WESTWOOD CA 96137	608 W BURNT CEDAR RD	WESTWOOD CA 96137
611 W MT RIDGE ROAD LAKE ALMANOR CA 96137	611 W MT RIDGE ROAD	LAKE ALMANOR CA 96137
613 LAKE RIDGE RD WESTWOOD CA 96137	613 LAKE RIDGE RD	WESTWOOD CA 96137
614 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	614 W MOUNTAIN RIDGE RD	WESTWOOD CA 96137
616 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	616 W MOUNTAIN RIDGE RD	WESTWOOD CA CA 96137
6162 HIGHWAY 70 TOBIN CA 95980	6162 HIGHWAY 70	TOBIN CA 95980
617 W HIGH STREET QUINCY CA 95971	617 W HIGH STREET	QUINCY CA 95971
628 W HIGH ST QUINCY CA 95971	628 W HIGH ST	QUINCY CA 95971
6283 HIGHWAY 147 WESTWOOD CA 96137	6283 HIGHWAY 147	WESTWOOD CA 96137
631 PINE CANYON RD LAKE ALMANOR COUNTRY CLUB CA 96137	631 PINE CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
644 CEDAR CANYON ROAD WESTWOOD CA 96137	644 CEDAR CANYON ROAD	WESTWOOD CA 96137
648 W BURNT CEDAR RD CHESTER CA 96137	648 W BURNT CEDAR RD	CHESTER CA 96137
65 HIGHWAY CIRCLE LAKE ALMANOR CA 96137	65 HIGHWAY CIRCLE	LAKE ALMANOR CA 96137
662 MONTE VISTA DRIVE QUINCY CA 95971	662 MONTE VISTA DRIVE	QUINCY CA 95971
6799 HIGHWAY 147 EAST SHORE CA 96137	6799 HIGHWAY 147	EAST SHORE CA 96137
6941 HIGHWAY 147 WESTWOOD CA 96137	6941 HIGHWAY 147	WESTWOOD CA 96137

7007 HIGHWAY 147 WESTWOOD CA 96137	7007 HIGHWAY 147	WESTWOOD CA 96137
702 LAKE RIDGE RD WESTWOOD CA 96137	702 LAKE RIDGE RD	WESTWOOD CA 96137
706 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	706 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
712 PENINSULA DRIVE WESTWOOD CA 96137	712 PENINSULA DRIVE	WESTWOOD CA 96137
713 LAKE RIDGE ROAD WESTWOOD CA 96137	713 LAKE RIDGE ROAD	WESTWOOD CA 96137
713 PENINSULA DRIVE WESTWOOD CA 96137	713 PENINSULA DRIVE	WESTWOOD CA 96137
718 LAKE RIDGE RD LAKE ALMANOR COUNTRY CLUB CA 96137	718 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
724 TIMBER RIDGE RD LAKE ALMANOR CA 96137	724 TIMBER RIDGE RD	LAKE ALMANOR CA 96137
730 W MOUNTAIN RIDGE RD WESTWOOD CA 96137	730 W MOUNTAIN RIDGE RD	WESTWOOD CA 96137
735 CONIFER TRL WESTWOOD CA 96137	735 CONIFER TRL	WESTWOOD CA 96137
735 JACKSON ST QUINCY CA 95971	735 JACKSON ST	QUINCY CA 95971
742 RED RIVER DR LAKE ALMANOR PENINSULA CA 96137	742 RED RIVER DR	LAKE ALMANOR PENINSULA CA 96137
7541 HIGHWAY 147 EAST SHORE CA 96137	7541 HIGHWAY 147	EAST SHORE CA 96137
801 CLIFFORD DR LAKE ALMANOR COUNTRY CLUB CA 96137	801 CLIFFORD DR	LAKE ALMANOR COUNTRY CLUB CA 96137
818 GOLF CLUB RD LAKE ALMANOR COUNTRY CLUB CA 96137	818 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
877 GOLF CLUB RD LAKE ALMANOR COUNTRY CLUB CA 96137	877 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
90 CHINKAPIN LN MEADOW VALLEY CA 95956	90 CHINKAPIN LN	MEADOW VALLEY CA 95956
900 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA	900 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA
909 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	909 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
914 PENINSULA DR LAKE ALMANOR CA 96137	914 PENINSULA DR	LAKE ALMANOR CA 96137
95 RIVERBEND WAY WESTWOOD CA 96137	95 RIVERBEND WAY	WESTWOOD CA 96137
959 LONG IRON DR CHESTER CA 96020	959 LONG IRON DR	CHESTER CA 96020
960 PENINSULA DR LAKE ALMANOR COUNTRY CLUB CA 96137	960 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
964 PENINSULA DR LAKE ALMANOR CA 96137	964 PENINSULA DR	LAKE ALMANOR CA 96137
ADA'S PLACE	562 JACKSON ST	QUINCY CA 95971
ALMANOR A FRAME	624 PINE CANYON ROAD	WESTWOOD CA 96137
ALMANOR DREAM, LLC	7322 HWY 147	LAKE ALMANOR CA 96137
ALMANOR LAKEVIEW LANDING	715 LAKE RIDGE RD	LAKE ALMANOR CA 96137
ANTLERS INN	268 MAIN STREET	CHESTER CA 96025

BACHANAS, ABBY	1207 LASSEN VIEW DR	LAKE ALMANOR CA 96137
BAILEY CREEK COTTAGES	107 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
BELDEN TOWN RESORT & LODGE	14795 BELDEN TOWN RD	BELDEN CA 95915
BERRY'S TERRA COTTA GUEST HOUSE	48792 HIGHWAY 70	EAST QUINCY CA 95971
BIG COVE RESORT	446 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
BOTTS BUNKHOUSE	1212 LASSEN VIEW DR	WESTWOOD CA 96137
BOULDER CREEK CAMPGROUND	INDIAN CREEK ROAD	GREENVILLE CA 95947
BROOKSIDE R.V. PARK	286 MAIN ST	CHESTER CA 96020
BUCKS LAKE CAMP AND RV	280 BUCKLIN	BUCKS LAKE CA 95971
BUCKS LAKE MARINA & CAMPGROUND	16469 BUCKS LAKE RD	BUCKS LAKE CA 95971
BUCKS LAKESHORE RESORT	16001 BUCKS LAKE ROAD	BUCKS LAKE CA 95971
CA SISTER AT FEATHER RIVER HOT SPRINGS	29186 HIGHWAY 70	TWAIN CA 95984
CABIN #2 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 10 & 12 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 3 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CABIN 5 ALMANOR LAKESIDE RESORT	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
CAMP ALMANOR, LLC	2655 BIG SPRINGS RD	LAKE ALMANOR CA 96137
CAMP CONERY GROUP CAMPGROUND	LAKE ALMANOR	CANYON DAM CA 95923
CANYON DAM R.V. PARK	29535 HIGHWAY 89	CANYON DAM CA 95923
CARIBOU CROSSING CAFE & R.V. PARK	16242 HIGHWAY 70	CARIBOU CA 95915
CEADAR RETREAT	3678 GREENVILLE RESERVATION ROAD	GREENVILLE CA 95947
CEDAR RIDGE RETREAT	729 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
CHARLES AND LAURA CALE	3898 HWY 147	LAKE ALMANOR CA 96137
CHESTER LODGE, INC. 306 MAIN STREET, CHESTER CA 96020	306 MAIN ST	CHESTER CA 96020
CHESTER TINY HOUSE	225 FARRAR DR	CHESTER CA 96020
COLDWELL BANKER PROPERTY MANAGEMENT	508 PINE CIRCLE	WESTWOOD CA 96137
COLDWELL BANKER PROPERTY MANAGEMENT	189 MANOR DRIVE	WESTWOOD CA 96137
CONIFER CABIN	714 CONIFER TRAIL	WESTWOOD CA 96137
COOL SPRINGS CAMPGROUND	201 PRATTVILLE BUTT RESERVOIR RD	SENECA CA 96020
COTTAGE ON BAKER WAY	321 JACKSON ST	QUINCY CA 95971

CREEKSIDE RETREAT	48908 HIGHWAY 70	EAST QUINCY CA 95971
DDMLTD	3828 MARY ANN LN	LAKE ALMANOR CA 95137
DORADO INN	4311 HIGHWAY 147	EAST SHORE CA 96020
ELEGANT MOUNTAIN RETREAT	492 BAILEY CREEK DR	WESTWOOD CA 96137
ELERICK RENTAL	3357 HILLCREST DR	WESTWOOD CA 96137
ELOISA LEE	6681 DYER DR	LAKE ALMANOR CA 96137
ENGLISH OAKS	36543 SPANISH OAKS LN	KEDDIE CA 95971
FEATHER RIVER COTTAGE	28580 HWY 70	TWAIN CA 95984
FOR THE FUNK OF IT PRODUCTIONS	14795 BELDEN TOWN RD	BELDEN CA 95971
FRANCIS F. SMITH	1110 CLIFFORD DR	LAKE ALMANOR CA 96137
GANSNER BAR CAMP	HIGHWAY 70	TWAIN CA 95984
GOLD PAN /SPANISH CREEK MOTEL	200 CRESCENT ST	QUINCY CA 95971
GORDONS GETAWAY	1124 CLIFFORD DR	WESTWOOD CA 96137
GREEN PHOENIX LLC	1366 GREENVILLE WOLF CREEK RD	GREENVILLE CA 95947
GREENHORN RANCH, LLC	2116 GREENHORN RD	GREENHORN RANCH CA 95971
HALLSTEAD CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948
HASKINS VALLEY CAMPGROUND	BUCKS LAKE ROAD	BUCKS LAKE CA 95956
HASKINS VALLEY INN	16788 BUCKS LAKE RD	BUCKS LAKE CA 95971-4217
HIGH SIERRA MUSIC, INC.	1097 LEE RD	EAST QUINCY CA 95971
HUTCHINS GROUP CAMP	BUCKLIN ROAD	BUCKS LAKE CA 95971
INFINITY PROPERTIES	2861 HIGHWAY 147	EAST SHORE CA 96137
JASON AND SHERI WHITE	580 WAGON ROAD	CHESTER CA 96020
KENNEDY HOME	12 DINSMORE DRIVE	WESTWOOD CA 96137
KEVIN AND LESLIE BROWN	1275 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
KIMBERLY BRADY SHOCKLEY	1201 RED FOX RD	C-ROAD CA 96106
KNOTTY PINE RESORT & MARINA	430 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
KURTIS BROCK	3748 LAKE ALMANOR DRIVE	LAKE ALMANOR CA 96137
LACC CABIN	620 CLIFFORD DRIVE	WESTWOOD CA 96137
LAKE ALMANOR LODGE	545 MARTIN WAY	CHESTER CA 96020
LAKE ALMANOR RENTAL PROPERTY	189 MANOR DR	LAKE ALMANOR PENINSULA CA 96137
LAKE COVE RESORT & MARINA	4256 HIGHWAY 147	EAST SHORE CA 96137
LAKEFRONT VICTORIAN	340 PENINSULA DRIVE	WESTWOOD CA 96137
LAKESIDE LONGSHOT LODGE	737 LASSEN VIEW DRIVE	LAKE ALMANOR CA 96137

LASSEN MEADOWS RANCH	370 29N38	WARNER VALLEY CA 96020
LAST CHANCE CREEK CAMPGROUND	LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
LAST CHANCE GROUP CAMPGROUND	LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
LATITUDE 40	656 ANDREWS ROAD	CHESTER CA 96020
LEISURE R.V. PARK	124 FEATHER RIVER DR	CHESTER CA 96020-1282
LONE ROCK CAMP	INDIAN CREEK ROAD	GREENVILLE CA 95948
LONG POINT CAMP	INDIAN CREEK ROAD	GREENVILLE CA 95948
LOWER BUCKS CAMPGROUNDS	24N24	BUCKS LAKE CA 95971
MARK VASQUEZ	163 LAKE ALMANOR WEST	LAKE ALMANOR CA 96020
MARTIN'S R.V. PARK	443 MARTIN WAY	CHESTER CA 96020
MILLCREEK CAMPGROUND	BUCKLIN ROAD	BUCKS LAKE CA 95971
MISTLETOE MANOR	181 OLSEN ST	CHESTER CA 96020
MONTE VISTA COTTAGE	555 MONTE VISTA AVE	QUINCY CA 95971
MT. HOUGH GOLF COURSE & R.V. PARK	15301 HIGHWAY 89	CRESCENT MILLS CA 95934
NORTH FORK CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948
NORTHSHORE CAMPGROUND	541 CATFISH BEACH RD	CHESTER CA 96020
ONE SNOW MOUTAIN	14423 CHESTER WARNER VALLEY ROAD	WARNER VALLEY ROAD CA 96020
ONE SUITE SWEET LODGE	317 MAIN ST	CHESTER CA 96020
PACIFIC PREMIER TRUST FBO SETH FIACK	185 SLIM DR	CHESTER CA 96020
PAUL BUNYAN RESORT	443 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
PAUL BUNYAN RESORT	441 PENINSULA DRIVE	LAKE ALMANOR CA 96137
PENINSULA PINES PLACE	421 ARBUTUS DR	WESTWOOD CA 96137
PFAUHAUS	524 FEATHER RIVER DRIVE	CHESTER CA 96020
PINE AIRE MOTEL	26110 HIGHWAY 70	TWAIN CA 95984
PINE HILL MOTEL	42075 HIGHWAY 70	QUINCY CA 95971
PIONEER R.V. PARK	1326 PIONEER RD	EAST QUINCY CA 95971
PLUMAS PINES RESORT	3000 ALMANOR DR W	PRATTVILLE CA 95923
PONDEROSA FLAT CAMPGROUND	201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
PONDEROSA GROUP CAMPGROUND	201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
QUEEN LILY CAMP	HIGHWAY 70	FEATHER RIVER CANYON CA 95948

QUINCY BUCKS LK RD CABIN	2133 BUCKS LAKE ROAD	QUINCY CA 95971
QUINCY COURTYARD SUITES	436 MAIN ST	QUINCY CA 95971
QUINCY FEATHER BED INN	542 JACKSON ST	QUINCY CA 95971
RAINDANCE PRESENTS	14795 BELDEN TOWN RD	BELDEN CA 95915
RANCHITO MOTEL	2020 E MAIN ST	EAST QUINCY CA 95971
RIVER RANCH RV PARK	42331 HIGHWAY 70	QUINCY CA 95971
ROCKY POINT CAMPGROUND	HIGHWAY 89	PRATTVILLE CA 95923
ROCKY POINT NORTH GROUP CAMP	HWY 89	LAKE ALMANOR CA 96137
ROCKY POINT SOUTH GROUP CAMPGROUND	ROCKY POINT CAMPGROUND ROAD	LAKE ALMANOR CA 95923
RURAL CABIN WITH A VIEW	8013 N. VALLEY RD	GREENVILLE CA 95947
SANDY PIACK	185 SLIM DR	LAKE ALMANOR CA 96137
SELKEN VACATION HOME	1287 LASSEN VIEW DR	LAKE ALMANOR CA 96137
SNOW MOUNTAIN, LLC	229 MAIN ST	CHESTER CA 96020
SPANISH CREEK CAMP	HIGHWAY 70	CANYON AREA CA 95948
ST. PETERS	126 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
STILL DREAM LLC	14795 BELDEN TOWN RD	BELDEN CA 95971
SUNDEW CAMPGROUND	BUCKLIN ROAD	BUCKS LAKE CA 95971
TECO ALMANOR LLC	1249 LASSEN VIEW DR	LAKE ALMANOR CA 96137
THE BIDWELL HOUSE	112 MAIN ST	CHESTER CA
THE CABIN	2693 ALMANOR DRIVE WEST	CANYON DAM CA 95923
THE LAKE HOUSE	915 GOLF CLUB RD	WESTWOOD CA 96137
THE PINES R.V. PARK	409 PONDEROSA DRIVE	LAKE ALMANOR CA 96137
THE VILLAGE	408 PONDEROSA DRIVE	WESTWOOD CA 96137
TIMBER HOUSE INN	501 MAIN STREET	CHESTER CA 96020
TOM'S CABIN	165 HASKINS CIR	BUCKS LAKE CA 95956
TOP OF THE LINE LAKE RETREAT	6000 WOODHOME LANE	WESTWOOD CA 96137
UNCLE JOHN'S FISHING CABIN	3907 HIGHWAY 147	EAST SHORE CA 96137
UNIT 6	300 PENINSULA DR #6	WESTWOOD CA 96137
UNIT 7	300 PENINSULA DR	WESTWOOD CA 96137
UNIT 11	300 PENINSULA DR	WESTWOOD CA 96137
VAGABOND RESORT	7371 HIGHWAY 147	EAST SHORE CA 96137
VINCENT LAKE HOUSE	124 KOKANEE TRAIL	CHESTER CA 96020
WILD PLUMAS CAMPGROUND	1323 GREENVILLE WOLF CREEK RD	GREENVILLE CA 95947

WILSON'S CAMP PRATTVILLE	2932 ALMANOR DR W	PRATTVILLE CA 95923
YELLOW CREEK CAMPGROUND	HUMBUG ROAD	CHESTER CA 96020

PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Thorman, Director of Public Works**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve and authorize the chair to sign Amendment 9 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Graeagle-Johnsville Road Paving overlay; No General Fund Impact; road funds; approved as to form by County Counsel.**

Recommendation:

The Department of Public Works respectfully recommends that the Board of Supervisors approve the Chair to sign Amendment 9 and authorize the Department to pay MGE Engineering Inc. the agreed upon not to exceed amount of $4,374.73.

Background and Discussion:

The Department of Public Works is currently working towards rehabilitating Graeagle-Johnsville Road from post mile (PM) 1.82 to PM 5.15 in Plumas County, California. The project is in Caltrans District 2 and the Federal Aid Number is RPSTPL-5909(116). The project is on lands managed by the Plumas National Forest (PNF) (PM 1.82-2.85) and Plumas-Eureka State Park (PM 2.85— 5.15). The project is federally funded through the federalized State Transportation Improvement Program: Regional Improvement Program (RPSTPL), which is administered by Caltrans. The study area for the project is approximately 39.56 acres. The attached scope includes not to exceed amount of $4,374.73.

Action:

Approve and authorize the chair to sign Amendment 9 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Graeagle-Johnsville Road Paving overlay; No General Fund Impact; road funds; approved as to form by County Counsel.

Fiscal Impact:

No General Fund impact. Road.

Attachments:

1. MGE Amend No 1
2. MGE Amend No 2
3. MGE Amend No 3
4. MGE Amend No 4
5. MGE Amend No 5
6. MGE Amend No 6
7. MGE Amend No 7
8. 7289 Amen 9 FINAL
9. MGE Contract

AMENDMENT NO. 1
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Snake Lake Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The Plumas County Department of Public Works (County), under an existing on-call agreement with MGE Engineering, Inc., is providing civil engineering services in support of the Snake Lake Bridge Project. The project site is located on County Road 422 (Bucks Lake Road), over the Spanish Creek.

Snake Lake Bridge over Spanish Creek is a single-lane, clear-span steel pony truss with high abutment walls comprised of precast concrete panels with tieback anchors and was constructed in 1969.

The existing bridge was classified as structurally deficient by Caltrans as a result of their biannual inspection. The panels comprising the abutment wall were identified as having failed. The superstructure of the bridge was coded as being in a serious condition, indicating deterioration affecting primary structural components. The crossing is currently posted for a truck speed limit of 15 MPH. The bridge provides access to the U.S. Forest Service and private lands east of the unincorporated community of Meadow Valley. The new bridge will enhance traffic safety and improve conditions in Spanish Creek by providing an increased flow area.

The project is federally funded through the Federal Highway Bridge Program, which is administered by the California Department of Transportation (Caltrans).

Scope of Work

The Scope of Work includes revision to the CDFW 2081 Incidental Take Permit (ITP) application and restoration design, as well as a restoration Plan, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project., scope attached hereto as Exhibit A.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Eighteen Thousand, Three Hundred Three dollars and Fifty cents ($18,303.50); leaving one million three hundred thirty-one six hundred ninety-six dollars and fifty cents remaining ($1,331.696.50).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice.

2E2

Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 1 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 6/4/2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 6/4/2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 5-24-2024

Fred Huang, Chief Financial Officer

Date: 5-24-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 5/15/2024

County Counsel

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

_____Consultants Initials RWT County Initials

EXHIBIT A
SCOPE OF WORK

SNAKE LAKE ROAD BRIDGE REPLACEMENT

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans, MGE will need to update the PS&E for the Snake Lake Road Bridge replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, contract items and cost estimate. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2023 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Updated Cost Estimate.

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

MGE Engineering Amendment 1
FEE ESTIMATE PROPOSAL - ITP SUPPORT & RESTORATION DESIGN AMENDMENT

		Project Manager/QC Review	Supervising Civil Engineer	Senior Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$223.40	$248.85	$192.30	$141.39		
		R. Sennett	S. Hawkins	J. Rogers	W. Sennett	Structures	Staff		
Task 0	**Project Management**								
0.1	Project Coordination	8						8	$2,895.75
	Task 0 Total Hours	**8**	**0**	**0**	**0**	**0**	**0**	**8**	**$2,895.75**
	Total Project Hours/Costs	**8**	**0**	**0**	**0**	**0**	**0**	**8**	**$2,895.75**

Escalation	$0.00
ODC's	$0.00
AECOM	$15,407.75
Total =	***$18,303.50***

Exhibit B

AMENDMENT NO. 2
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Snake Lake Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The Plumas County Department of Public Works (County), under an existing on-call agreement with MGE Engineering, Inc., is providing civil engineering services in support of the Snake Lake Bridge Project. The project site is located on County Road 422 (Bucks Lake Road), over the Spanish Creek.

Snake Lake Bridge over Spanish Creek is a single-lane, clear-span steel pony truss with high abutment walls comprised of precast concrete panels with tieback anchors and was constructed in 1969.

The existing bridge was classified as structurally deficient by Caltrans as a result of their biannual inspection. The panels comprising the abutment wall were identified as having failed. The superstructure of the bridge was coded as being in a serious condition, indicating deterioration affecting primary structural components. The crossing is currently posted for a truck speed limit of 15 MPH. The bridge provides access to the U.S. Forest Service and private lands east of the unincorporated community of Meadow Valley. The new bridge will enhance traffic safety and improve conditions in Spanish Creek by providing an increased flow area.

The project is federally funded through the Federal Highway Bridge Program, which is administered by the California Department of Transportation (Caltrans).

Scope of Work

The Scope of Work includes additional time to support revisions to the Biological Assessment to include foothill yellow-legged frog for the revised USFWS Biological Opinion, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project. It also includes additional project management time for the extended time frame of the project., scope attached hereto as Exhibit A.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Sixteen Thousand, Seven Hundred Forty-Six dollars and two cents ($16,746.02); leaving on million three hundred fourteen nine hundred fifty dollars and forty-eight cents remaining ($1,314,950.48).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County

shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 2 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 6/4/2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 6/4/2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 5-30-2024

Fred Huang, Chief Financial Officer

Date: 5-30-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 5/15/2024

County Counsel
Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

_____Consultants Initials

RWT County Initials

EXHIBIT A
SCOPE OF WORK

SNAKE LAKE ROAD BRIDGE REPLACEMENT

Amendment No. 2 scope of work includes additional time to support revisions to the Biological Assessment to include foothill yellow-legged frog for the revised USFWS Biological Opinion, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project.

SCHEDULE

MGE anticipates completing the updates within 4 weeks following notice to proceed.

MGE Engineering Amendment 2
FEE ESTIMATE PROPOSAL - 401 & 404 BA SUPPORT

		Project Manager/QC Review	Supervising Civil Engineer	Senior Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$223.40	$248.85	$192.30	$141.39		
		R. Sennett	S. Hawkins	J. Rogers	W. Sennett	Structures	Staff		
Task 0	Project Management								
0.1	Project Coordination	4						4	$1,447.87
	Task 0 Total Hours	4	0	0	0	0	0	4	**$1,447.87**
	Total Project Hours/Costs	4	0	0	0	0	0	4	**$1,447.87**

Escalation	$0.00
ODC's	$0.00
AECOM	$15,298.15
Total =	***$16,746.02***

EXHIBIT B

EXHIBIT 10-H1 COST PROPOSAL Page 1 OF 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed **Prime Consultant** ☐ **Subconsultant** **2nd Tier Subconsultant**

Consultant MGE Engineering, Inc.

Project No. **Amendment 2 Snake Lake BA Suport** Contract No. _____ Date 4/26/2024

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal/Project Manager	Robert Sennett	4	$128.00	$512.00
Supervising Civil Engineer	Stephen Hawkins	0	$100.00	$0.00
Senior Engineer	John Rogers	0	$79.00	$0.00
Senior Engineer	Wesley Sennett	0	$88.00	$0.00
CAD Technician	Staff	0	$68.00	$0.00
Administrative Assistant	Staff	0	$50.00	$0.00
				$0.00
				$0.00
				$0.00
				$0.00
	Total Hours	4		

LABOR COSTS

a) Subtotal Direct Labor Costs $512.00

b) Anticipated Salary Increases (see page 2 for calculation) $0.00

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] $512.00

INDIRECT COSTS

d) Fringe Benefits (Rate: 47.32%) e) Total Fringe Benefits [(c) x (d)] $242.28

f) Overhead (Rate: 0.00%) g) Overhead [(c) x (f)] $0.00

h) General and Administrative (Rate: 109.76%) i) Gen & Admin [(c) x (h)] $561.97

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)] $804.25

FIXED FEE (Rate: 10.00%) **k) TOTAL FIXED FEE** [(c) + (j)] x (q)] $131.62

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) – ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs		mile		$0.00
Per Diem	1	lump sum		$0.00
Special Deliveries		each		$0.00

l) TOTAL OTHER DIRECT COSTS $0.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

AECOM	$15,298.15

m) TOTAL SUBCONSULTANTS' COSTS $15,298.15

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)] $15,298.15

TOTAL COST [(c) + (j) + (k) + (n)] $16,746.02

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal		Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
$512.00		4	=	$128.00	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	$128.00	+	4.0%	=	$133.12	Year 2 Avg Hourly Rate
Year 2	$133.12	+	4.0%	=	$138.44	Year 3 Avg Hourly Rate
Year 3	$138.44	+	4.0%	=	$143.98	Year 4 Avg Hourly Rate
Year 4	$143.98	+	4.0%	=	$149.74	Year 5 Avg Hourly Rate
Year 5	$149.74	+	4.0%	=	$155.73	Year 6 Avg Hourly Rate
Year 6	$155.73	+	4.0%	=	$161.96	Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	4.0	=	4.0	Estimated Hours Year 1
Year 2	0.00%	*	4.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	4.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	4.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	4.0	=	0.0	Estimated Hours Year 5
Year 6	0.00%	*	4.0	=	0.0	Estimated Hours Year 6
Total	100%		Total	=	4.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	$128.00	*	4.0	=	$512.00	Estimated Hours Year 1
Year 2	$133.12	*	0.0	=	$0.00	Estimated Hours Year 2
Year 3	$138.44	*	0.0	=	$0.00	Estimated Hours Year 3
Year 4	$143.98	*	0.0	=	$0.00	Estimated Hours Year 4
Year 5	$149.74	*	0.0	=	$0.00	Estimated Hours Year 5
Year 6	$155.73	*	0.0	=	$0.00	Estimated Hours Year 6
	Total Direct Labor Cost with Escalation			=	$512.00	
	Direct Labor Subtotal before Escalation			=	$512.00	
	Estimated total of Direct Labor Salary Increase			=	**$0.00**	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable.
(i.e. $250,000 x 2% x 5 yrs = $25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1 Generally Accepted Accounting Principles (GAAP)
2 Terms and conditions of the contract
3 Title 23 United States Code Section 112 - Letting of Contracts
4 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE Title *: President

Signature :  Date of Certification (mm/dd/yyyy): 5/8/2020

Email: fhuang@mgeeng.com Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Provide additional permitting application services.

AMENDMENT NO. 3
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Graeagle-Johnsville Road Rehabilitation Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The County, in coordination with the California Department of Transportation (Caltrans) and Federal Highway Administration (FHWA), proposes to rehabilitate Graeagle-Johnsville Road from post mile (PM) 1.82 to PM 5.15 in Plumas County, California. The project is in Caltrans District 2 and the Federal Aid Number is RPSTPL-5909(116). The project is on lands managed by the Plumas National Forest (PNF) (PM 1.82-2.85) and Plumas-Eureka State Park (PM 2.85— 5.15). The project is federally funded through the federalized State Transportation Improvement Program: Regional Improvement Program (RPSTPL), which is administered by Caltrans. The study area for the project is approximately 39.56 acres.

Scope of Work

Update the current plan set to comply with the new Caltrans 2024 Standard Plans and Specifications. Update will also included notice to bidders and special provisions, Bid book, Cost estimate and PS&E checklist.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Nine Thousand, Nine Hundred Fifty Four dollars and Fourteen cents ($9,954.14).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

Public Works

PES Consultants Initials

RWT County Initials

2E1

Term.

The term of this Agreement commences November 1, 2024, and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 3 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 03DEC2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 03DEC 2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 11-14-2024

Fred Huang, Chief Financial Officer

Date: 11-14-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 11/13/2024

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

DES Consultants Initials

RWT County Initials

Exhibit A

GRAEAGLE-JOHNSVILLE ROAD REHABILITATION

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Graeagle-Johnsville Road Rehabilitation project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2024 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2024 Standard Plans and Specifications. Unit costs will be checked to ensure the estimate reflects current bid prices for the bid items.

Deliverables: Updated Cost Estimate.

TASK 1.5 – PS&E CHECKLIST

MGE will complete the Caltrans PS&E Checklist (Exhibit 12-D) to be attached to the PS&E certification form which will be completed by the County.

Deliverables: PS&E Checklist (Exhibit 12-D)

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

MGE Engineering Amendment 4
FEE ESTIMATE PROPOSAL - GRAEAGLE-JOHNSVILLE ROAD REHABILITATION
PS&E UPDATE TO 2024 STANDARDS

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$0.00	$0.00		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	**PS&E Update**								
1.1	Plans Update	2	1	8				11	$2,748.70
1.2	Notice to Bidders and Special Provisions Update	10						10	$3,619.69
1.3	Bid Book Update	2						2	$723.94
1.4	Cost Estimate Update		4					4	$1,131.15
1.5	PS&E Checklist	4	1					5	$1,730.66
	Task 1 Total Hours	**18**	**6**	**8**	**0**	**0**	**0**	**32**	**$9,954.14**
	Total Project Hours/Costs	**18**	**6**	**8**	**0**	**0**	**0**	**32**	**$9,954.14**

Escalation	$0.00
ODC's	$0.00
Total =	***$9,954.14***

AMENDMENT NO. 4
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
for the
Traffic Impact Analysis for the Court Street Closure Proposal

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background
On September 9, 2024, the Board of Supervisors received a proposal from the Public Works Department for the closure of Court Street. During this meeting, The Plumas County Public Works Department expressed concerns with the intersection design of Main Street, Crescent Street and Court Street. These concerns involve the speed at which motorists enter the downtown commercial core where pedestrians and cyclists are more prevalent, and illegal traffic movements common at this intersection. Motorists often enter the Main Street commercial core at unsafe speeds. In addition, motorists also enter Court Street from Main Street (SR 70) at speeds which pose safety concerns for pedestrians using the crosswalk between Dame Shirley Park and the Courthouse, and for vehicles backing out of parking spaces along the west side of Court Steet.

Based on public comment during the Board of Supervisors meeting held on September 9, 2024, it was determined that a traffic analysis of this proposal was warranted. The County, through its On-call Engineering Services contract with MGE Engineering, Inc., has obtained the attached scope and cost to prepare this analysis.

The traffic analysis is funded through the Plumas County Transportation Commission's transportation planning funds.

Scope of Work
The Scope of Work will be as set forth in Exhibit "A" attached hereto.

Compensation
Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Thirty-Four Thousand, Seven Hundred Eighty-Six Dollars and Forty-One Cents ($34,786.41).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Consultants Initials
hfh

County Initials

Project Schedule.
The Consultant shall complete the project as set forth in the Scope of Work (Exhibit A).

Other Contract Provisions.
All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

Term.
The term of this Agreement commences upon execution of this agreement and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 4 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors
Date: 17DEC2024

ATTEST:
Allen Hiskey
Clerk of the Board of Supervisors
Date: 17DEC2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President
Date: 12/18/2024

Fred Huang, Chief Financial Officer
Date: 12/18/2024

Approved as to form:
Craig Settlemire
Counsel
Date: 12/9/2024

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

Consultants Initials
hfh

County Initials

TJKM

November 1, 2024

Mr. Jim Graham
Executive Director
Plumas County Transportation Commission
JimGraham@countyofplumas.com

Subject: Scope of Work to assess Traffic Impacts for Court Street Closure in City of Quincy, Plumas County, CA.

Dear Mr. Jim:

TJKM Transportation Consultants is pleased to present this proposal to assess the Traffic Impacts for Court Street Closure in City of Quincy, California. Based on the information provided, we understand that Plumas County Public Works Department has concerns with the intersection design of Main Street, Crescent Street, and Court Street. These concerns involve overspeeding, pedestrian/bike safety, and illegal traffic movements. Public Works staff suggested the possibility of closing off Court Street access to and from Main Street during public engagement/community meetings. Eliminating the access of Court Street onto Main Street will affect traffic patterns and parking on Court Street. Public Works and Plumas County Transportation Commission staff have developed a conceptual proposal for the Court Street closure and a redesign of the parking configuration along Court Street. Regarding this, County staff approached TJKM to evaluate the traffic impacts onto surrounding streets due to the closure of Court Street.

Our scope of work is based on our working knowledge of the area and our experience with similar traffic study projects.

Scope of Work

- TJKM will verify existing field conditions, documenting intersection lane geometry, traffic conditions, left and right turn lane pocket lengths, and any unusual conditions.
- TJKM will document existing conditions, including transit, existing pedestrian and bicycle routes, and note any possible impacts of Closure of Court Street would have upon these facilities.
- TJKM will assess traffic conditions at the following study intersections. County will provide the vehicular, bicycle, pedestrian, and heavy vehicle data during the weekday morning (7-9 AM) and afternoon (4-6 PM) periods.

1. Crescent Street and Lawrence Street
2. Main Street and Crescent Street-Court Street
3. Main Street and Bradley Street
4. Main Street and Church Street
5. Main Street and Lawrence Street
6. Jackson Street and Bradley Street-Coburn Street

- County will provide the 24-hour Average Daily Traffic Counts (ADT) including vehicle class, and speeds for the following study segments:

1. Main Street between Buchanan Street and Crescent Street
2. Main Street between Crescent Street and Lawrence Street
3. Main Street between Church Street and Lawrence Street
4. Main Street between Quincy Junction Road and Claremont Drive
5. Jackson Street between Buchanan Street and Court Street
6. Lawrence Street between Cloman Avenue and Church Street

- TJKM will conduct Level of Service (LOS) traffic operations analysis using Highway Capacity Calculation method at the roadway segments under the following scenarios. We will utilize Synchro traffic software and analyze the study intersections based on the methodology presented in the Transportation Research Board's (TRB) Highway Capacity Manual, 6th Edition (HCM). The analysis will include assessment of the weekday morning (AM) peak, and weekday afternoon (PM). The analysis will include the following scenarios:
  - Existing Conditions;
  - Existing plus Project Conditions (Court Street Closure)
- Impacts of the project on the surrounding road system will be identified by comparing the results of the project LOS and queuing calculations between "no Project" and "plus Project" conditions. Intersection and Roadway segment impact criteria used by the County will be used to identify significant impacts / inconsistencies. Improvement measures will be recommended to offset impacts, as appropriate; measures will include geometric changes, and installation of all-way stop conversions or traffic signals.
- TJKM will prepare a draft traffic study report consistent with the Plumas County Transportation Study Guidelines that summarizes analysis findings and recommendations for County review and feedback. If necessary, minor comments from the County regarding this study will then be incorporated into a final report.
- TJKM will attend one virtual meeting with County to discuss the Draft report and will provide the responses to the questions.

- We anticipate to deliver a draft report within 6 to 8 weeks after notice-to-proceed, and after field data has been provided. TJKM will expedite the project to meet your schedule but does not guarantee delivery of the report before 6 weeks.

Thank you for considering TJKM again for your transportation consulting needs. If you have any questions or concerns regarding our proposal, do not hesitate to contact us.

Sincerely,

Ruta Jariwala
Project Manager
(p) 408.421.0768
(e) rjariwala@tjkm.com

Fee Schedule - Exhibit B

MGE Engineering Amendment 4
FEE ESTIMATE PROPOSAL - COURT STREET CLOSURE TRAFFIC STUDY

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$0.00	$141.39		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	**Traffic Study**								
1.1	Project Management	2					2	4	$1,006.73
1.2	Qc Review of Draft & Final Traffic Study Report	4						4	$1,447.87
1.3	Meeting (virtual) to Discuss Draft Report Findings & Recommendations	2						2	$723.94
								0	$0.00
		4							
	Task 1 Total Hours	12	0	0	0	0	2	14	**$4,626.41**
	Total Project Hours/Costs	12	0	0	0	0	2	14	**$4,626.41**
								Escalation	$0.00
								ODC's	$0.00
								TJKM	$30,160.00
								Total =	***$34,786.41***

AMENDMENT NO. 5
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
Snake Lake Road Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The County, in coordination with the California Department of Transportation (Caltrans), proposes to replace the Snake Lake Bridge. The Department of Public Works is actively working on the Snake Lake Road Bridge Replacement Project. As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Snake Lake Road Bridge Replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification.

Scope of Work

The scope of work will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is TEN THOUSAND NINE HUNDRED AND NINETY-FOUR AND 80/100 DOLLARS ($10,994.80).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences November 1, 2024, and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement. County's Board of

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 5 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: _____
Name: Robert E. Sennett
Title: Vice President
Date signed: 1/21/2025

By: _____
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 1/21/25

COUNTY:

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

By: _____
Name: KEVIN GOSS
Chair, Board of Supervisors
Date signed: 14 JAN 2025

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 14 JAN 2025

Approved as to form:

_____
Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B - Fee Schedule

EXHIBIT "A"

SNAKE LAKE ROAD BRIDGE REPLACEMENT

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Snake Lake Road Bridge Replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2024 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2024 Standard Plans and Specifications. Unit costs will be checked to ensure the estimate reflects current bid prices for the bid items.

Deliverables: Updated Cost Estimate.

TASK 1.5 – PS&E CHECKLIST

MGE will complete the Caltrans PS&E Checklist (Exhibit 12-D) to be attached to the PS&E certification form which will be completed by the County.

Deliverables: PS&E Checklist (Exhibit 12-D)

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

EXHIBIT "B"

MGE Engineering Amendment 5
FEE ESTIMATE PROPOSAL - SNAKE LAKE ROAD BRIDGE REPLACEMENT
PS&E UPDATE TO 2024 STANDARDS

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$192.30	$0.00		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	PS&E Update								
1.1	Plans Update	4				12		16	$3,755.42
1.2	Notice to Bidders and Special Provisions Update	10						10	$3,619.69
1.3	Bid Book Update	2						2	$723.94
1.4	Cost Estimate Update	4						4	$1,447.87
1.5	PS&E Checklist	4						4	$1,447.87
	Task 1 Total Hours	**24**	**0**	**0**	**0**	**12**	**0**	**36**	**$10,994.80**
	Total Project Hours/Costs	**24**	**0**	**0**	**0**	**12**	**0**	**36**	**$10,994.80**
								Escalation	$0.00
								ODC's	$0.00
								Total =	*$10,994.80*

AMENDMENT NO. 6
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
A23 Pavement Rehabilitation Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The Plumas County Department of Public Works proposes to overlay 3.8 miles of Beckwourth-Calpine Road (A23)(CR109). The overlay begins at the Marble Hot Springs road intersection and goes south to the county line. MGE has been tasked to assist the County through the end of this construction project.

Scope of Work

The scope of work will include Plan and Cost Estimate Review, Notice to Bidders and Special Provisions, Bid Book, Resident and Office Engineer Support, Material Testing and Project Construction Closeout as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is One Hundred and Sixty-Six Thousand Five Hundred and Thirty-nine Dollars and Eight Cents ($166,539.08).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences April 1, 2024, and shall remain in effect through March 30, 2026, unless terminated earlier pursuant to this Agreement. County's Board of

RES
HHH Consultants

All County Initials

Clerk

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from April 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions.

All other contract provisions set forth in May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 6 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: _____
Name: Robert E. Sennett
Title: Vice President
Date signed: 5-1-2025

By: _____
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 5-1-2025

COUNTY:

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

By: _____
Chair, Board of Supervisors
Date signed: 13 May 2025

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 13 May 2025

Approved as to form:

_____
Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A
Exhibit B

RES
FHH Consultants

AH County Initials

EXHIBIT "A"

BECKWOURTH-CALPINE RD PAVEMENT REHABILITATION (A23)(CR 109)

TASK 1 - SPECIAL PROVISIONS & CONTRACT DOCUMENT PREPARATION

This project includes 3.8 miles of pavement rehabilitation along Beckwourth-Calpine Road (CR 109). Rehabilitation work will include cold planing asphalt concrete pavement, asphalt concrete overlay, placing shoulder backing, pavement striping, and traffic control. MGE is tasked to develop the project Special Provisions and prepare the Notice to Bidders & Special Provisions and Bid and Contract documents. Special provisions and contract documents will be prepared in accordance with the 2024 Caltrans Standard Specifications. Work scope will include reviewing and commenting on the draft project plans, preparation of the Notice to Bidders and Special Provisions and Bid Book. This project is not federally funded, so no DBE, PS&E Checklist, or federal requirements are needed. Work scope tasks will include the following:

TASK 1.1 – PLAN & COST ESTIMATE REVIEW

MGE will review the draft plans and estimate for consistency and for compliance with the 2024 Standard Plans and Specifications. Review comments will be discussed and resolved with the County.

Deliverable: Plan and Estimate Review Comments.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS

MGE will prepare the technical Special Provisions for the project and prepare the Notice to Bidders and Special Provisions document for County review. Following resolution of County comments, MGE will finalize the Notice to Bidders and Special Provisions.

Deliverables: Draft and Final Notice to Bidders and Special Provisions.

TASK 1.3 – BID BOOK

MGE will prepare the Bid Book for the project. Following resolution of County comments, MGE will finalize the Bid Book.

Deliverables: Draft and Final Bid Book.

TASK 2 – RESIDENT ENGINEER SUPPORT

This task includes providing resident engineer (RE) support services. MGE will provide an RE, Office Engineer, and perform inspection, project documentation and testing services as required. Work scope tasks will include the following:

TASK 2.1 – RESIDENT ENGINEER

MGE will provide an RE to oversee and direct the inspection, material testing requirements and construction file record keeping.

Deliverables:

2.1.1 Coordinate with the County for a pre-job review and administering the pre-construction conference with the prime contractor. Also, documenting the project with photos for pre-construction existing condition.

2.1.2 Reviewing contractor Submittals and RFI's in a timely manner to not impact construction schedule.

2.1.3 Daily paperwork – MGE will review and assist the County in all daily paperwork required under Caltrans requirements. All project files will be maintained per procedures established by Caltrans and the County and will include:

- Daily observation of construction work, including quantities, material tags and job site safety. MGE will notify the County in advance of any significant activities to permit their participation.
- A photo record for the project site and adjacent properties to document preconstruction conditions including a photo log and descriptions of the work being recorded, date, weather and time.

2.1.4 Determine field quantities for progress pay estimates to the contractor with quantity sheets to verify amounts.

2.1.5 Determine validity of potential contract change orders and present to the County for input on resolution if valid.

2.1.6 Working with the County's input on negotiating potential claims to avoid potential claims, and if not possible, assisting the County in any potential claims defense.

2.1.7 Project Team Meetings - Weekly Meetings - MGE will schedule, prepare for, and conduct Project Team Meetings with the County and the Contractor on an as needed basis to discuss schedule, task progress, and issues to be addressed. Key team members will be present at each team meeting depending on items to be discussed in person.
Deliverables:

- *Meeting agendas*
- *Meeting materials (graphics, visual aids and other presentation items).*
- *Updated Issue/Action Item/Decision Log*
- *Updated Project Schedule*
- *Meeting minutes*

2.1.8 Invoices – MGE will prepare periodic invoices providing a summary of work, including covered dates of service, and copies of invoices from any subconsultants. Invoices will include the County's project number and consultant agreement number and will be consistent with the Local Assistance Procedures Manual, Chapter 10, Section 10.11 under "Invoicing (or Progress Payments)". MGE will follow Caltrans and County guidelines for submitting invoices.

Task 2.2 – Office Engineer

MGE will provide an Office Engineer to manage project records per Caltrans Construction Manual and County Standards, document weekly meetings as necessary, provide labor compliance monitoring, coordinate with County staff on Submittals, RFI's, progress pay estimates and other functions that need County coordination.

Deliverables:

2.2.1 Records Filing System - MGE will develop a project records filing system with applicable records for this project in the 63 File Category System outlined in the Caltrans Construction Manual. Project files will be kept up-to-date and will be monitored by the Office Engineer. Files will be maintained on a folder in Dropbox that the County will have access to at all times during the project.

2.2.2 Records Maintenance - MGE will:

- Receive and process Contractor-developed material, plan, and Requests for Information (RFI) and Submittals.
- Develop and maintain a log of Contractor-developed submittals.
- Review for approval of any Contractor-developed submittals for staging, traffic handling, and other Contractor-developed plans.
- Maintain records so that the County can successfully refute Contractor claims for extra work and pass any Caltrans records audits.
- Provide Labor Compliance to monitor and audit certified payrolls of the Contractor and their subcontractor's personnel to verify compliance with all State and Federal laws.
- Conduct required labor compliance interviews in the field.
- Review potential contract change orders (CCO) for contractual and technical merit with the County's concurrence. Prepare independent cost estimate and schedule analysis of work. Prepare CCO's covering extra work authorized by the County. Negotiate CCO's for County-approved extra work keeping the County fully informed of status. Maintain daily extra work bills, quantity measurements, or such other information as necessary to document payment to the Contractor for the extra work. Maintain change order summary reports.
- Determine pay quantities and prepare monthly progress estimates for the County.

TASK 2.3 – MATERIAL TESTING

2.3.1 CME as a subconsultant to MGE will perform all materials testing in accordance with the Construction Contract documents, Caltrans' standards and Plumas County Department of Public Works Quality Assurance Program (QAP) 1/14/2025.

Deliverables:

- *Current Laboratory and individual tester certifications*
- *Copies of all test results*

TASK 2.4 – PROJECT CONSTRUCTION CLOSEOUT

2.4.1 MGE will:

- Perform final observation of the project upon completion and provide written certification of substantial conformity with PS&E. Collect all written warranties provided by vendors, manufacturers, and CONTRACTOR.
- Compute the final quantities and prepare the final estimate.
- Determine over-runs and under-runs and prepare a report of the same with explanation of each. Prepare the Final Invoice, Final Detail Estimate, Change Order Summary, Liquidated Damages/Contractors' Claims Report, Materials Certification, Report of Completion, and such other forms and reports as may be required.
- Provide the original set of project records, including inspections reports, summaries, testing documentation, meeting minutes, RFIs, schedules, correspondence, maps, plans, photo record,

shop drawings, submittals, and manufacturers literature. An electronic copy of the project computer files will also be provided.

- Assist the County with post-completion dispute resolution.

2.4.2 Project Punch List

MGE will assist the County in a list of items to be addressed to complete the project, or "punch list". The punch list will be typed, dated, and show the preparer's name and contact telephone number. Each item will reference the plan sheet number on which the item is drawn, the specifications reference and the exact shortcoming. In addition, MGE will schedule and conduct a project walk-through with the County and Contractor personnel to establish a "punch list" of items of work that are not satisfactory. MGE will assist the County in getting "punch list" items resolved.

Deliverables: Three copies of each punch list

2.4.3 Project As-Builts

MGE will coordinate with the Contractor to prepare a set of "as-built" plans. The as-built plans will be provided on the 24"x36" white paper provided by the County. All as-built information will be legibly hand-written in indelible red ink. Language will be developed for agreement by the Contractor, MGE and the County for completeness and accuracy. In addition, MGE will obtain from the County a set of full-size plans to be used as a working set of "as-built" drawings to note all changes as they occur.

Deliverables: Original as-built plans

County Responsibilities:

MGE's understanding is that the following will be provided by the County:

- Provide copies of construction contract documents.
- Processing of Progress Pay Estimates, and Final Estimate.
- Appropriate staff available for meetings, site visits.
- Discuss with the Resident Engineer, recommendations made by the Resident Engineer.
- Review Construction Change Orders prior to authorization.
- Process authorized Construction Change Orders, if estimated contract cost increase, for approval by the Board of Supervisors.
- Forward RFIs to the design engineer, and coordinate subsequent discussions amongst the project team, if necessary.
- Provide Project Control for Construction (Survey).
- Review notifications or letters prepared by the Resident Engineer prior to transmittal.

SCHEDULE

MGE anticipates completing Task 1 within 3 weeks following notice to proceed. MGE anticipates finalizing the contract documents within 1 week following receipt of County review comments.

MGE anticipates a construction duration of 30 working days.

EXHIBIT "B"

MGE Engineering Amendment 6
FEE ESTIMATE PROPOSAL - BECKWOURTH-CALPINE ROAD (A23) PAVEMENT REHABILITATION
PREPARATION OF SPECIFICATIONS AND CONTRACT DOCUMENTS, & RESIDENT ENGINEER SERVICES

		Principal Engineer	Construction Manager	Office Engineer	CME - Construction Materials Engineers - Materials Testing	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$381.76	$257.34	$206.44	$0.00	$0.00	$149.88		
1	**Special Provisions & Contract Document Preparation**	P. Sennett	J. Siemers	S. Mantranga					
1.1	Plans & Cost Estimate Review	4						4	$1,527.06
1.2	Notice to Bidders and Special Provisions	20					2	22	$7,935.03
1.3	Bid Book	16					2	18	$6,407.98
	Task 1 Total Hours	40	0	0	0	0	4	44	$15,870.06
	Task 1 Subtotal Costs	$15,270.55	$0.00	$0.00			$599.51		$15,870.06
2	**Resident Engineer Support**								
2.1	Resident Engineer Support		280					280	$72,054.38
2.2	Office Engineer			160				160	$33,029.64
2.3	Material Testing							0	$0.00
	Task 2 Total Hours	0	280	160	0	0	0	440	$105,084.02
	Task 2 Subtotal Costs	$0.00	$72,054.38	$33,029.64	$35,805.00		$0.00		$140,889.02
	Total Project Hours/Costs	40	280	160	0	0	4	484	$156,759.08

Escalation	$0.00
ODC's	$9,780.00
CME	
Total =	***$166,539.08***

AMENDMENT NO. 7
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
Greenville Sidewalk Repair Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The Plumas County Department of Public Works proposes to repair the sidewalks resulting from the fire that heavily damaged the community of Greenville. Portions of sidewalks were damaged from high heat, emergency response vehicles and heavy equipment while restoration efforts were taking place. MGE has been tasked to assist the County with the plan review and bidding process.

Scope of Work

The scope of work will include Plan Review, Notice to Bidders and Special Provisions, and Bid Book as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is Eleven Thousand Two Hundred and Eighty-eight Dollars and Ninety Cents ($11,288.90).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences June 17, 2025, and shall remain in effect through March 30, 2026, unless terminated earlier pursuant to this Agreement. County's Board of

HH
RE Consultants

AH County Initials

Clerk

2D1

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from June 2, 2025, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 7 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: Robert E Sennett III
Name: Robert E. Sennett
Title: Vice President
Date signed: 6-9-25

By: H T Huang
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 6-9-25

COUNTY:

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

By:
Chair, Board of Supervisors
Date signed: 6.17.25

ATTEST:

By:
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 6.17.25

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A
Exhibit B

HTH
DES Consultant Initials

AH County Initials

EXHIBIT "A"

GREENVILLE SIDEWALK REPAIR

TASK 1 - SPECIAL PROVISIONS & CONTRACT DOCUMENT PREPARATION

This project includes replacement of damaged sidewalks, curbs, gutters, ramps, and driveway aprons within the City of Greenville, CA. MGE is tasked to develop the project Special Provisions and prepare the Notice to Bidders & Special Provisions and Bid and Contract documents. Special provisions and contract documents will be prepared in accordance with the 2024 Caltrans Standard Specifications. Work scope will include reviewing and commenting on the draft project plans, preparation of the Notice to Bidders and Special Provisions and Bid Book. This project is not federally funded, so no DBE, PS&E Checklist, or federal requirements are needed. Work scope tasks will include the following:

TASK 1.1 – PLAN REVIEW

MGE will review the draft plans for consistency and for compliance with the 2024 Standard Plans and Specifications. Review comments will be discussed and resolved with the County.

Deliverable: Plan Review Comments.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS

MGE will prépare the technical Special Provisions for the project and prepare the Notice to Bidders and Special Provisions document for County review. Following resolution of County comments, MGE will finalize the Notice to Bidders and Special Provisions.

Deliverables: Draft and Final Notice to Bidders and Special Provisions.

TASK 1.3 – BID BOOK

MGE will prepare the Bid Book for the project. Following resolution of County comments, MGE will finalize the Bid Book.

Deliverables: Draft and Final Bid Book.

SCHEDULE

MGE anticipates completing Task 1 within 2 weeks following notice to proceed. MGE anticipates finalizing the contract documents within 1 week following receipt of County review comments.

MGE anticipates a construction duration of 45 working days.

MGE Engineering Amendment 7
FEE ESTIMATE PROPOSAL - GREENVILLE SIDEWALK REPAIR PROJECT
PREPARATION OF SPECIFICATIONS AND CONTRACT DOCUMENTS

		Principal Engineer					Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$381.76					$149.88		
		R. Sennett							
Task 1	Special Provisions & Contract Document Preparation								
1.1	Plan Review	4						4	$1,527.06
1.2	Notice to Bidders and Special Provisions	16					2	18	$6,407.98
1.3	Bid Book	8					2	10	$3,353.87
	Task 1 Total Hours	28					4	32	$11,286.90
	Task 1 Subtotal Costs	$10,689.39					$599.51		$11,288.90
	Total Project Hours/Costs	28	0	0	0	0	4	32	$11,288.90
								Escalation	$0.00
								ODC's	$0.00
								Total =	$11,288.90

EXHIBIT "B"

EXHIBIT 10-H1 COST PROPOSAL Page 1 OF 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS
(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed **Prime Consultant** ☐ **Subconsultant** **2nd Tier Subconsultant**

Consultant **MGE Engineering, Inc.**

Project No. **Amendment 7 Greenville Sidewalk Repair** Contract No. _____ Date 6/3/2025

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal Engineer	Robert Sennett	28	$135.00	$3,780.00
Construction Manager	Joe Siemers	0	$91.00	$0.00
Office Engineer	Steve Mantranga	0	$73.00	$0.00
Senior Engineer	Staff	0	$0.00	$0.00
CAD Technician	Staff	0	$0.00	$0.00
Administrative Assistant	Staff	4	$53.00	$212.00
				$0.00
				$0.00
				$0.00
				$0.00
	Total Hours	32		

LABOR COSTS

a) Subtotal Direct Labor Costs $3,992.00

b) Anticipated Salary Increases (see page 2 for calculation) $0.00

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] $3,992.00

INDIRECT COSTS

d) Fringe Benefits (Rate: 47.32%) e) Total Fringe Benefits [(c) x (d)] $1,889.01

f) Overhead (Rate: 0.00%) g) Overhead [(c) x (f)] $0.00

h) General and Administrative (Rate: 109.76%) i) Gen & Admin [(c) x (h)] $4,381.62

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)] $6,270.63

FIXED FEE (Rate: 10.00%) **k) TOTAL FIXED FEE** [(c) + (j)] x (q)] $1,026.26

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) – ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs	0	mile	$ 0.700	$0.00
Per Diem	0	lump sum	$ -	$0.00
Special Deliveries		each		$0.00

l) TOTAL OTHER DIRECT COSTS $0.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

m) TOTAL SUBCONSULTANTS' COSTS $0.00

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)] $0.00

TOTAL COST [(c) + (j) + (k) + (n)] $11,288.90

NOTES:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal		Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
$3,992.00		32	=	$124.75	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	$124.75	+	4.0%	=	$129.74	Year 2 Avg Hourly Rate
Year 2	$129.74	+	4.0%	=	$134.93	Year 3 Avg Hourly Rate
Year 3	$134.93	+	4.0%	=	$140.33	Year 4 Avg Hourly Rate
Year 4	$140.33	+	4.0%	=	$145.94	Year 5 Avg Hourly Rate
Year 5	$145.94	+	4.0%	=	$151.78	Year 6 Avg Hourly Rate
Year 6	$151.78	+	4.0%	=	$157.85	Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	32.0	=	32.0	Estimated Hours Year 1
Year 2	0.00%	*	32.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	32.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	32.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	32.0	=	0.0	Estimated Hours Year 5
Year 6	0.00%	*	32.0	=	0.0	Estimated Hours Year 6
Total	100%		Total	=	32.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	$124.75	*	32.0	=	$3,992.00	Estimated Hours Year 1
Year 2	$129.74	*	0.0	=	$0.00	Estimated Hours Year 2
Year 3	$134.93	*	0.0	=	$0.00	Estimated Hours Year 3
Year 4	$140.33	*	0.0	=	$0.00	Estimated Hours Year 4
Year 5	$145.94	*	0.0	=	$0.00	Estimated Hours Year 5
Year 6	$151.78	*	0.0	=	$0.00	Estimated Hours Year 6
	Total Direct Labor Cost with Escalation			=	$3,992.00	
	Direct Labor Subtotal before Escalation			=	$3,992.00	
	Estimated total of Direct Labor Salary Increase			=	**$0.00**	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. $250,000 x 2% x 5 yrs = $25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1 Generally Accepted Accounting Principles (GAAP)
2 Terms and conditions of the contract
3 Title 23 United States Code Section 112 - Letting of Contracts
4 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE Title *: President

Signature : H F Huang Date of Certification (mm/dd/yyyy): 5/8/2020

Email: fhuang@mgeeng.com Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Preparation of contract documents.

AMENDMENT NO. 9
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Graeagle-Johnsville Road Rehabilitation Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS, a political subdivision of the state of California, by and through its Department of Public Works, ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The County, in coordination with the California Department of Transportation (Caltrans) and Federal Highway Administration (FHWA), proposes to rehabilitate Graeagle-Johnsville Road from post mile (PM) 1.82 to PM 5.15 in Plumas County, California. The project is in Caltrans District 2 and the Federal Aid Number is RPSTPL-5909(116). The project is on lands managed by the Plumas National Forest (PNF) (PM 1.82-2.85) and Plumas-Eureka State Park (PM 2.85— 5.15). The project is federally funded through the federalized State Transportation Improvement Program: Regional Improvement Program (RPSTPL), which is administered by Caltrans. The study area for the project is approximately 39.56 acres.

Scope of Work

Update the current plan set to comply with the new Caltrans 2025 Standard Plans and Specifications. Update will also include notice to bidders and special provisions, Bid book, Cost estimate and PS&E checklist.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Four Thousand, Three Hundred Seventy-Four dollars and 73/100 ($4,374.73).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work, included as Exhibit "A" and incorporated herein by reference.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

Term.

The term of this Agreement commences December 8, 2025, and shall remain in effect through June 30, 2026 , unless terminated earlier pursuant to this Agreement.

County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from December 8, 2025, to the date of approval of this Agreement by the Board of Supervisors.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 9 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

_____ Date: _____
Kevin Goss, Chair
Board of Supervisors

ATTEST:

_____ Date: _____
Allen Hiskey
Clerk of the Board of Supervisors

CONSULTANT
MGE Engineering, Inc.

_____ Date: _____
Robert E. Sennett, Vice President

_____ Date: _____
Fred Huang, Chief Financial Officer

Approved as to form:

_____
Stephen Schofield, Attorney
County Counsel's Office

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

GRAEAGLE-JOHNSVILLE ROAD REHABILITATION

PS&E UPDATE & REMOVAL OF DBE REQUIREMENTS

As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2025, and the elimination of DBE requirements, MGE will need to update the PS&E for the Graeagle-Johnsville Road Rehabilitation project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2025 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2025 Standard Plans and Specifications and elimination of DBE requirements.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2025 Standard Plans and Specifications and elimination of DBE requirements.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2025 Standard Plans and Specifications. Unit costs will be updated to ensure the estimate reflects current bid prices for the bid items.

Deliverables: Updated Cost Estimate.

TASK 1.5 – PS&E CHECKLIST

MGE will complete the Caltrans PS&E Checklist (Exhibit 12-D) to be attached to the PS&E certification form which will be completed by the County.

Deliverables: PS&E Checklist (Exhibit 12-D)

SCHEDULE

MGE anticipates completing the updates to the PS&E within 2 weeks following notice to proceed.

EXHIBIT 10-H1 COST PROPOSAL Page 1 OF 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed **Prime Consultant** ☐ **Subconsultant** **2nd Tier Subconsultant**

Consultant MGE Engineering, Inc.

Project No. **Amendment 9 Graeagle-Johnsville Rd Rehab** Contract No. _____ Date 12/10/2025

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal/Project Manager	Robert Sennett	10	$135.00	$1,350.00
Supervising Civil Engineer	Stephen Hawkins	0	$110.00	$0.00
Senior Civil Engineer	James Patrick	0	$81.00	$0.00
Senior Engineer	Staff	0	$0.00	$0.00
CAD Technician	Staff	2	$72.00	$144.00
Administrative Assistant	Staff	1	$53.00	$53.00
				$0.00
				$0.00
				$0.00
				$0.00

Total Hours 13

LABOR COSTS

a) Subtotal Direct Labor Costs $1,547.00

b) Anticipated Salary Increases (see page 2 for calculation) $0.00

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] $1,547.00

INDIRECT COSTS

d) Fringe Benefits (Rate: 47.32%) e) Total Fringe Benefits [(c) x (d)] $732.04

f) Overhead (Rate: 0.00%) g) Overhead [(c) x (f)] $0.00

h) General and Administrative (Rate: 109.76%) i) Gen & Admin [(c) x (h)] $1,697.99

j) **TOTAL INDIRECT COSTS** [(e) + (g) + (i)] $2,430.03

FIXED FEE (Rate: 10.00%) k) **TOTAL FIXED FEE** [(c) + (j)] x (q)] $397.70

l) **CONSULTANT'S OTHER DIRECT COSTS (ODC) – ITEMIZE (Add additional pages if necessary)**

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs		mile		$0.00
Per Diem	1	lump sum		$0.00
Special Deliveries		each		$0.00

l) **TOTAL OTHER DIRECT COSTS** $0.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

m) TOTAL SUBCONSULTANTS' COSTS $0.00

n) **TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS** [(l)+(m)] $0.00

TOTAL COST [(c) + (j) + (k) + (n)] $4,374.73

NOTES:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal		Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
$1,547.00		13	=	$119.00	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	$119.00	+	4.0%	=	$123.76	Year 2 Avg Hourly Rate
Year 2	$123.76	+	4.0%	=	$128.71	Year 3 Avg Hourly Rate
Year 3	$128.71	+	4.0%	=	$133.86	Year 4 Avg Hourly Rate
Year 4	$133.86	+	4.0%	=	$139.21	Year 5 Avg Hourly Rate
Year 5	$139.21	+	4.0%	=	$144.78	Year 6 Avg Hourly Rate
Year 6	$144.78	+	4.0%	=	$150.57	Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	13.0	=	13.0	Estimated Hours Year 1
Year 2	0.00%	*	13.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	13.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	13.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	13.0	=	0.0	Estimated Hours Year 5
Year 6	0.00%	*	13.0	=	0.0	Estimated Hours Year 6
Total	100%		Total	=	13.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	$119.00	*	13.0	=	$1,547.00	Estimated Hours Year 1
Year 2	$123.76	*	0.0	=	$0.00	Estimated Hours Year 2
Year 3	$128.71	*	0.0	=	$0.00	Estimated Hours Year 3
Year 4	$133.86	*	0.0	=	$0.00	Estimated Hours Year 4
Year 5	$139.21	*	0.0	=	$0.00	Estimated Hours Year 5
Year 6	$144.78	*	0.0	=	$0.00	Estimated Hours Year 6
	Total Direct Labor Cost with Escalation			=	$1,547.00	
	Direct Labor Subtotal before Escalation			=	$1,547.00	
	Estimated total of Direct Labor Salary Increase			=	**$0.00**	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable.
(i.e. $250,000 x 2% x 5 yrs = $25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

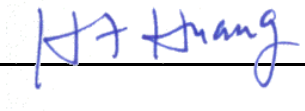
I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1 Generally Accepted Accounting Principles (GAAP)
2 Terms and conditions of the contract
3 Title 23 United States Code Section 112 - Letting of Contracts
4 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name:	H. Fred Huang, PE	Title *:	President
Signature :		Date of Certification (mm/dd/yyyy):	5/8/2020
Email:	fhuang@mgeeng.com	Phone Number:	916-421-1000
Address:	7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831		

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Update to PS&E & PS&E Certification assistance.

MGE Engineering Amendment 9
FEE ESTIMATE PROPOSAL - GRAEAGLE-JOHNSVILLE ROAD REHABILITATION
PS&E UPDATE TO 2025 STANDARDS AND REMOVAL OF DBE REQUIREMENTS

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$381.76	$311.07	$229.06	$0.00	$203.61	$149.88		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	**PS&E Update**								
1.1	Plans Update	2				2		4	$1,170.74
1.2	Notice to Bidders and Special Provisions Update	1						1	$381.76
1.3	Bid Book Update	4					1	5	$1,676.93
1.4	Cost Estimate Update	1						1	$381.76
1.5	PS&E Checklist	2						2	$763.53
	Task 1 Total Hours	**10**	**0**	**0**	**0**	**2**	**1**	**13**	**$4,374.73**
	Total Project Hours/Costs	**10**	**0**	**0**	**0**	**2**	**1**	**13**	**$4,374.73**

Escalation	$0.00
ODC's	$0.00
Total =	***$4,374.73***

PCPW 24-014

ON-CALL ENGINEERING SERVICES AGREEMENT

(For Local Assistance Federal-Aid Projects)

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Public Works

2.H.2

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ARTICLE I INTRODUCTION

A. This AGREEMENT is between the following named, hereinafter referred to as, CONSULTANT and the following named, hereinafter referred to as, LOCAL AGENCY:

The name of the "CONSULTANT" is as follows:
MGE ENGINEERING, INC.

Incorporated in the State of California
The Project Manager for the "CONSULTANT" will be Robert Sennett
The name of the "LOCAL AGENCY" is as follows:
PLUMAS COUNTY DEPARTMENT OF PUBLIC WORKS

The Contract Administrator for LOCAL AGENCY will be Rob Thorman

B. The work to be performed under this AGREEMENT is described in Article III Statement of Work and the approved CONSULTANT's Cost Proposal dated 3/25/24. The approved CONSULTANT's Cost Proposal is attached hereto Attachment 1 and incorporated by reference. If there is any conflict between the approved Cost Proposal and this AGREEMENT, this AGREEMENT shall take precedence.

C. CONSULTANT agrees to the fullest extent permitted by law, to indemnify, protect, defend, and hold harmless LOCAL AGENCY, its officers, officials, agents, employees and volunteers from and against any and all claims, damages, demands, liability, costs, losses and expenses, including without limitation, court costs and reasonable attorneys' and expert witness fees, arising out of any failure to comply with applicable law, any injury to or death of any person(s), damage to property, loss of use of property, economic loss or otherwise arising out of the performance of the work described herein, to the extent caused by a negligent act or negligent failure to act, errors, omissions, recklessness or willful misconduct incident to the performance of this AGREEMENT on the part of CONSULTANT, except such loss or damage which was caused by the sole negligence, or willful misconduct of LOCAL AGENCY, as determined by a Court of competent jurisdiction. The provisions of this section shall survive termination or suspension of this AGREEMENT.

D. CONSULTANT in the performance of this AGREEMENT, shall act in an independent capacity. It is understood and agreed that CONSULTANT (including CONSULTANT's employees) is an independent contractor and that no relationship of employer-employee exists between the Parties hereto. CONSULTANT's assigned personnel shall not be entitled to any benefits payable to employees of the LOCAL AGENCY.

E. LOCAL AGENCY is not required to make any deductions or withholdings from the compensation payable to CONSULTANT under the provisions of the AGREEMENT, and is not required to issue W-2 Forms for income and employment tax purposes for any of CONSULTANT's assigned personnel. CONSULTANT, in the performance of its obligation hereunder, is only subject to the control or direction of the LOCAL AGENCY as to the designation of tasks to be performed and the results to be accomplished.

F. Any third party person(s) employed by CONSULTANT shall be entirely and exclusively under the direction, supervision, and control of CONSULTANT. CONSULTANT hereby indemnifies and holds LOCAL AGENCY harmless from any and all claims that may be made against the LOCAL AGENCY. based upon any contention by any third party that an employer-employee relationship exists by reason of this AGREEMENT.

G. Except as expressly authorized herein, CONSULTANT's obligations under this AGREEMENT are not assignable or transferable, and CONSULTANT shall not subcontract any work, without the prior written approval of the LOCAL AGENCY. However, claims for money due or which become due to CONSULTANT from the LOCAL AGENCY under this AGREEMENT may be assigned to a financial institution or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the LOCAL AGENCY.

H. CONSULTANT shall be as fully responsible to the LOCAL AGENCY for the negligent acts and omissions of its contractors and subcontractors or subconsultants, and of persons either directly or indirectly employed by them, in the same manner as persons directly employed by CONSULTANT.

I. No alteration or variation of the terms of this AGREEMENT shall be valid, unless made in writing and signed by the parties authorized to bind the parties; and no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

J. The consideration to be paid to CONSULTANT as provided herein, shall be in compensation for all of CONSULTANT's expenses incurred in the performance hereof, including travel and per diem, unless otherwise expressly so provided.

ARTICLE II CONSULTANT'S REPORTS OR MEETINGS

A. CONSULTANT shall submit progress reports on each specific project in accordance with the Task Order. These reports shall be submitted at least once a month. The report should be sufficiently detailed for LOCAL AGENCY's Contract Administrator or Project Coordinator to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.

B. CONSULTANT's Project Manager shall meet with LOCAL AGENCY's Contract Administrator or Project Coordinator, as needed, to discuss progress on the project(s).

ARTICLE III STATEMENT OF WORK

A. CONSULTANT Services

The scope of work during the term of the primary project contract may, at the sole option of the Director of Public Works, include on-call civil and construction engineering services to be performed for other Plumas County projects (including that of other County departments or dependent special districts) that may be under the administrative jurisdiction of (or under agreement with) other Plumas County departments.

The project(s) shall be implemented by a base contract, with the specific scope of work identified and established, on an as-requested basis, through issuance of a contract amendment and a not-to-exceed fee, and a project or task schedule to be negotiated at the time of issuance of the contract amendment.

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B. Right of Way
Right of Way needs and requirements are to be determined and shown by CONSULTANT.

C. Surveys
The CONSULTANT has the responsibility for performing preliminary surveys.

D. Subsurface Investigations
Shorings or other specialized services are to be made by others under the supervision of CONSULTANT, under appropriate provisions to be incorporated. Archaeological testing and data recovery guidance are in the Standard Environmental Reference.

E. Local Agency Obligations
All data applicable to the project and in possession of LOCAL AGENCY, another agency, or government agency that are to be made available to CONSULTANT are referred to in the AGREEMENT. Any other assistance or services to be furnished to CONSULTANT are to be stated clearly.

F. Conferences, Site Visits, Inspection of Work
This AGREEMENT provides for conferences as needed, visits to the site, and inspection of the work by representatives of the LOCAL AGENCY, State, and/or FHWA. Costs incurred by CONSULTANT for meetings, subsequent to the initial meeting shall be included in the fee.

G. Checking Shop Drawings
Shop drawing review services to be provided by CONSULTANT per the attached rate sheet.

H. CONSULTANT Services During Construction
The extent, if any of CONSULTANT's services during the course of construction as material testing, construction surveys. etc., are specified in the AGREEMENT together with the method of payment for such services.

I. Documentation and Schedules
AGREEMENTs where appropriate, shall provide that CONSULTANT document the results of the work to the satisfaction of LOCAL AGENCY, and if applicable, the State and FHWA. This may include preparation of progress and final reports, plans, specifications and estimates, or similar evidence of attainment of the AGREEMENT objectives.

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J. Deliverables and Number of Copies
The number of copies or documents to be furnished, such as reports, brochures, sets of plans, specifications, or Right of Way parcel maps shall be specified. Provision may be made for payment for additional copies.

ARTICLE IV PERFORMANCE PERIOD

A. This AGREEMENT shall go into effect on 4/16/24, contingent upon approval by LOCAL AGENCY, and CONSULTANT shall commence work after notification to proceed by LOCAL AGENCY'S Contract Administrator. The AGREEMENT shall end on 4/16/27, unless extended by AGREEMENT amendment.

B. CONSULTANT is advised that any recommendation for AGREEMENT award is not binding on LOCAL AGENCY until the AGREEMENT is fully executed and approved by LOCAL AGENCY.

C. The period of performance for each specific project shall be in accordance with the Task Order for that project. If work on a Task Order is in progress on the expiration date of this AGREEMENT, the terms of the AGREEMENT shall be extended by AGREEMENT amendment prior to the expiration of the contract to cover the time needed to complete the task order in progress only. The maximum term shall not exceed five (5) years.

ARTICLE V ALLOWABLE COSTS AND PAYMENTS

A. CONSULTANT will be reimbursed for hours worked at the hourly rates specified in the CONSULTANT's approved Cost Proposal. The specified hourly rates shall include direct salary costs, employee benefits, prevailing wages, employer payments, overhead, and fee. These rates are not adjustable for the performance period set forth in this AGREEMENT. CONSULTANT will be reimbursed within thirty (30) days upon receipt by LOCAL AGENCY'S Contract Administrator of itemized invoices in duplicate.

B. In addition, CONSULTANT will be reimbursed for incurred (actual) direct costs other than salary costs that are in the approved Cost Proposal and identified in the approved Cost Proposal and in the executed Task Order.

C. Specific projects will be assigned to CONSULTANT through issuance of Task Orders.

D. After a project to be performed under this AGREEMENT is identified by LOCAL AGENCY, LOCAL AGENCY will prepare a draft Task Order; less the cost estimate. A draft Task Order will identify the scope of services, expected results, project deliverables, period of performance, project schedule and will designate a LOCAL AGENCY Project Coordinator. The draft Task Order will be delivered to CONSULTANT for review. CONSULTANT shall return the draft Task Order within ten (10) calendar days along with a Cost Estimate, including a written estimate of the number of hours and hourly rates per staff person, any anticipated reimbursable expenses, overhead, fee if any, and total dollar amount. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signed by both LOCAL AGENCY and CONSULTANT.

E. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, both of which must be based on the labor and other rates set forth in CONSULTANT's approved Cost Proposal.

CONSULTANT shall be responsible for any future adjustments to prevailing wage rates including, but not limited to, base hourly rates and employer payments as determined by the Department of Industrial Relations. CONSULTANT is responsible for paying the appropriate rate, including escalations that take place during the term of the AGREEMENT.

F. Reimbursement for transportation and subsistence costs shall not exceed State rates.

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G. When milestone cost estimates are included in the approved Cost Proposal, CONSULTANT shall obtain prior written approval in the form of an AGREEMENT amendment for a revised milestone cost estimate from the Contract Administrator before exceeding such estimate.

H. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

I. CONSULTANT shall not commence performance of work or services until this AGREEMENT has been approved by LOCAL AGENCY and notification to proceed has been issued by LOCAL AGENCY'S Contract Administrator. No payment will be made prior to approval or for any work performed prior to approval of this AGREEMENT.

J. A Task Order is of no force or effect until returned to LOCAL AGENCY and signed by an authorized representative of LOCAL AGENCY. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by LOCAL AGENCY.

K. CONSULTANT will be reimbursed within thirty (30) days upon receipt by LOCAL AGENCY'S Contract Administrator of itemized invoices in duplicate. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than thirty (30) calendar days after the performance of work for which CONSULTANT is billing, or upon completion of the Task Order. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the approved Cost Proposal and shall reference this AGREEMENT number, project title and Task Order number. Credits due LOCAL AGENCY that include any equipment purchased under the provisions of Article XI Equipment Purchase, must be reimbursed by CONSULTANT prior to the expiration or termination of this AGREEMENT. Invoices shall be mailed to LOCAL AGENCY's Contract Administrator at the following address:

PLUMAS COUNTY DEPARTMENT OF PUBLIC WORKS
Contract Administrator: Rob Thorman
1834 E Main St - Quincy, CA 95971

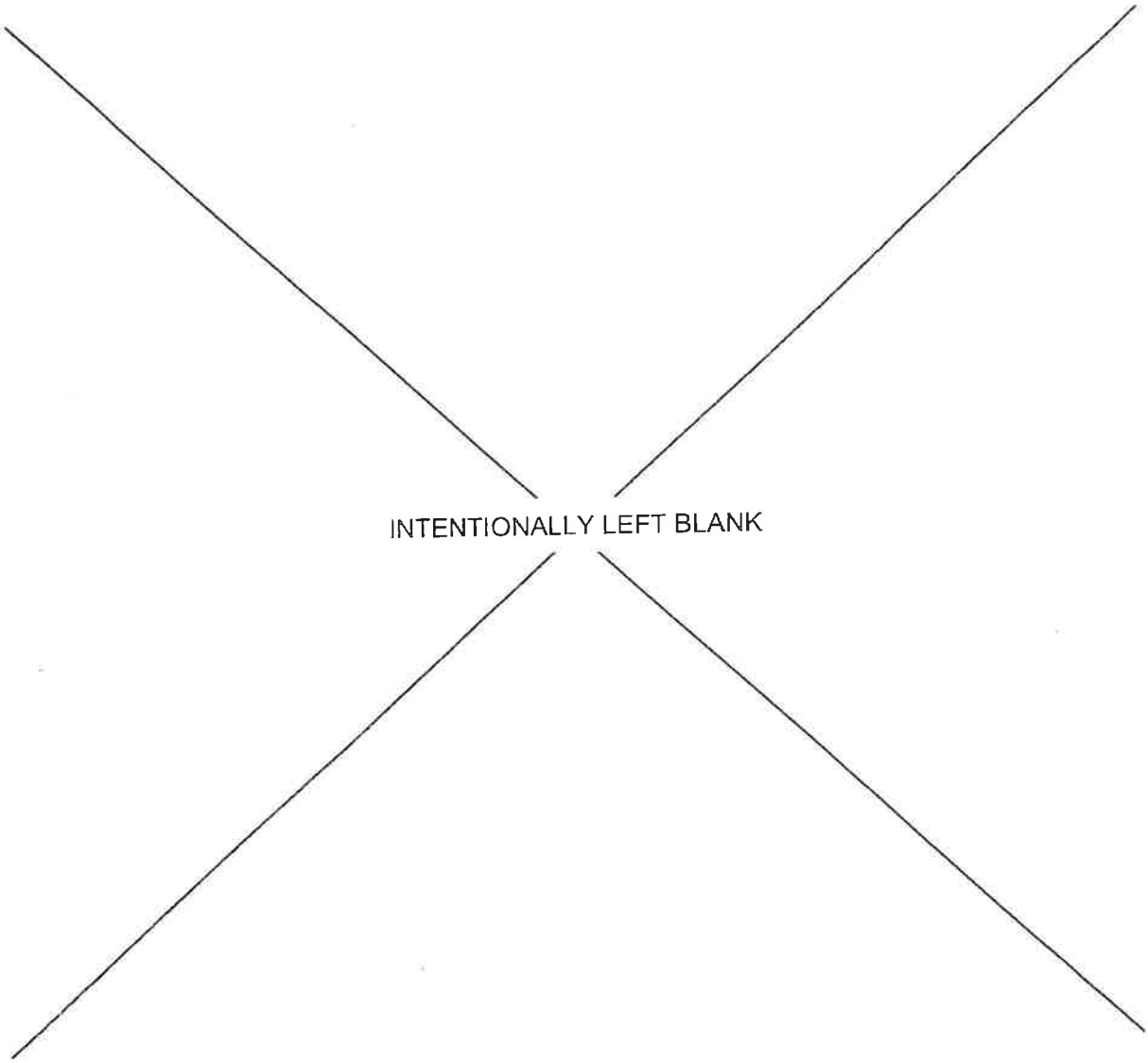
L. The period of performance for Task Orders shall be in accordance with dates specified in the Task Order. No Task Order will be written which extends beyond the expiration date of this AGREEMENT.

M. The total amount payable by LOCAL AGENCY for an individual Task Order shall not exceed the amount agreed to in the Task Order, unless authorized by amendment.

N. If CONSULTANT fails to satisfactorily complete a deliverable according to the schedule set forth in a Task Order, no payment will be made until the deliverable has been satisfactorily completed.

O. Task Orders may not be used to amend the language (or the terms) of this AGREEMENT nor to exceed the scope of work under this AGREEMENT.

P. The total amount payable by LOCAL AGENCY for all Task Orders resulting from this AGREEMENT shall not exceed $1,350,000. It is understood and agreed that there is no guarantee, either expressed or implied that this dollar amount will be authorized under this AGREEMENT through Task Orders.



ARTICLE VI TERMINATION

A. This AGREEMENT may be terminated by LOCAL AGENCY, provided that LOCAL AGENCY gives not less than thirty (30) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. Upon termination, LOCAL AGENCY shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

Notwithstanding

B. LOCAL AGENCY may temporarily suspend this AGREEMENT, at no additional cost to LOCAL AGENCY, provided that CONSULTANT is given written notice (delivered by certified mail, return receipt requested) of temporary suspension. If LOCAL AGENCY gives such notice of temporary suspension, CONSULTANT shall immediately suspend its activities under this AGREEMENT. A temporary suspension may be issued concurrent with the notice of termination.

C. Notwithstanding any provisions of this AGREEMENT, CONSULTANT shall not be relieved of liability to LOCAL AGENCY for damages sustained by the LOCAL AGENCY by virtue of any breach of this AGREEMENT by CONSULTANT, and the LOCAL AGENCY may withhold any payments due to CONSULTANT until such time as the exact amount of damages, if any, due to the LOCAL AGENCY from CONSULTANT is determined.

D. In the event of termination, CONSULTANT shall be compensated as provided for in this AGREEMENT. Upon termination, LOCAL AGENCY shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

ARTICLE VII COST PRINCIPLES AND ADMINISTRATIVE REQUIREMENTS

A. The CONSULTANT agrees that 48 CFR 31, Contract Cost Principles and Procedures, shall be used to determine the allowability of individual terms of cost.

B. The CONSULTANT also agrees to comply with Federal procedures in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

C. Any costs for which payment has been made to the CONSULTANT that are determined by subsequent audit to be unallowable under 48 CFR 31 or 2 CFR 200 are subject to repayment by the CONSULTANT to LOCAL AGENCY.

D. When a CONSULTANT or Subconsultant is a Non-Profit Organization or an Institution of Higher Education, the Cost Principles for Title 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards shall apply.

ARTICLE VIII RETENTION OF RECORD/AUDITS

For the purpose of determining compliance with Gov. Code § 8546.7, the CONSULTANT, Subconsultants, and LOCAL AGENCY shall maintain all books, documents, papers, accounting records, Independent CPA Audited Indirect Cost Rate workpapers, and other evidence pertaining to the performance of the AGREEMENT including, but not limited to, the costs of administering the AGREEMENT. All parties, including the CONSULTANT's Independent CPA, shall make such workpapers and materials available at their respective offices at all reasonable times during the AGREEMENT period and for three (3) years from the date of final payment under the AGREEMENT and records for real property and equipment acquired with federal funds must be retained for three (3) years after final disposition. LOCAL AGENCY, Caltrans Auditor, FHWA, or any duly authorized representative of the Federal government having jurisdiction under Federal laws or regulations (including the basis of Federal funding in whole or in part) shall have access to any books, records, and documents of the CONSULTANT, Subconsultants, and the CONSULTANT's Independent CPA, that are pertinent to the AGREEMENT for audits, examinations, workpaper review, excerpts, and transactions, and copies thereof shall be furnished if requested without limitation.

ARTICLE IX AUDIT REVIEW PROCEDURES

A. Any dispute concerning a question of fact arising under an interim or post audit of this AGREEMENT that is not disposed of by AGREEMENT, shall be reviewed by LOCAL AGENCY'S Chief Financial Officer.

B. Not later than thirty (30) calendar days after issuance of the final audit report, CONSULTANT may request a review by LOCAL AGENCY'S Chief Financial Officer of unresolved audit issues. The request for review will be submitted in writing.

C. Neither the pendency of a dispute nor its consideration by LOCAL AGENCY will excuse CONSULTANT from full and timely performance, in accordance with the terms of this AGREEMENT.

D. CONSULTANT and subconsultant AGREEMENTs, including cost proposals and Indirect Cost Rates (ICR), may be subject to audits or reviews such as, but not limited to, an AGREEMENT audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the AGREEMENT, cost proposal and ICR and related work papers, if applicable, will be reviewed to verify compliance with 48 CFR 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, LOCAL AGENCY, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The AGREEMENT, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by LOCAL AGENCY Contract Administrator to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the AGREEMENT by this reference if directed by LOCAL AGENCY at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, LOCAL AGENCY or local governments have access to CPA work papers, will be considered a breach of AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.

E. CONSULTANT's Cost Proposal may be subject to a CPA ICR Audit Work Paper Review and/or audit by the Independent Office of Audits and Investigations (IOAI). IOAI, at its sole discretion, may review and/or audit and approve the CPA ICR documentation. The Cost Proposal shall be adjusted by the CONSULTANT and approved by the LOCAL AGENCY Contract Administrator to conform to the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report. Refusal by the CONSULTANT to incorporate the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report will be considered a breach of the AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.

1. During IOAI's review of the ICR audit work papers created by the CONSULTANT's independent CPA, IOAI will work with the CPA and/or CONSULTANT toward a resolution of issues that arise during the review. Each party agrees to use its best efforts to resolve any audit disputes in a timely manner. If IOAI identifies significant issues during the review and is unable to issue a cognizant approval letter, LOCAL AGENCY will reimburse the CONSULTANT at an accepted ICR until a FAR (Federal Acquisition Regulation) compliant ICR (e.g. 48 CFR Part 31; GAGAS (Generally Accepted Auditing Standards); CAS (Cost Accounting Standards), if applicable; in accordance with procedures and guidelines of the American Association of State Highways and Transportation Officials (AASHTO) Audit Guide; and other applicable procedures and guidelines) is received and approved by IOAI.

Accepted rates will be as follows:

a. If the proposed rate is less than one hundred fifty percent (150%) - the accepted rate reimbursed will be ninety percent (90%) of the proposed rate.

b. If the proposed rate is between one hundred fifty percent (150%) and two hundred percent (200%) - the accepted rate will be eighty-five percent (85%) of the proposed rate.

c. If the proposed rate is greater than two hundred percent (200%) - the accepted rate will be seventy-five percent (75%) of the proposed rate.

2. If IOAI is unable to issue a cognizant letter per paragraph E.1. above, IOAI may require CONSULTANT to submit a revised independent CPA-audited ICR and audit report within three (3) months of the effective date of the management letter. IOAI will then have up to six (6) months to review the CONSULTANT's and/or the independent CPA's revisions.

3. If the CONSULTANT fails to comply with the provisions of this paragraph E, or if IOAI is still unable to issue a cognizant approval letter after the revised independent CPA audited ICR is submitted, overhead cost reimbursement will be limited to the accepted ICR that was established upon initial rejection of the ICR and set forth in paragraph E.1. above for all rendered services. In this event, this accepted ICR will become the actual and final ICR for reimbursement purposes under this AGREEMENT.

4. CONSULTANT may submit to LOCAL AGENCY final invoice only when all of the following items have occurred: (1) IOAI accepts or adjusts the original or revised independent CPA audited ICR; (2) all work under this AGREEMENT has been completed to the satisfaction of LOCAL AGENCY; and, (3) IOAI has issued its final ICR review letter. The CONSULTANT MUST SUBMIT ITS FINAL INVOICE TO LOCAL AGENCY no later than sixty (60) calendar days after occurrence of the last of these items. The accepted ICR will apply to this AGREEMENT and all other agreements executed between LOCAL AGENCY and the CONSULTANT, either as a prime or subconsultant, with the same fiscal period ICR.

ARTICLE X SUBCONTRACTING

A. Nothing contained in this AGREEMENT or otherwise, shall create any contractual relation between the LOCAL AGENCY and any Subconsultants, and no subagreement shall relieve the CONSULTANT of its responsibilities and obligations hereunder. The CONSULTANT agrees to be as fully responsible to the LOCAL AGENCY for the acts and omissions of its Subconsultants and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the CONSULTANT. The CONSULTANT's obligation to pay its Subconsultants is an independent obligation from the LOCAL AGENCY's obligation to make payments to the CONSULTANT.

B. The CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work shall be subcontracted without written authorization by the LOCAL AGENCY Contract Administrator, except that which is expressly identified in the CONSULTANT's approved Cost Proposal.

C. Any subagreement entered into as a result of this AGREEMENT, shall contain all the provisions stipulated in this entire AGREEMENT to be applicable to Subconsultants unless otherwise noted.

D. CONSULTANT shall pay its Subconsultants within Fifteen (15) calendar days from receipt of each payment made to the CONSULTANT by the LOCAL AGENCY.

E. Any substitution of Subconsultants must be approved in writing by the LOCAL AGENCY Contract Administrator in advance of assigning work to a substitute Subconsultant.

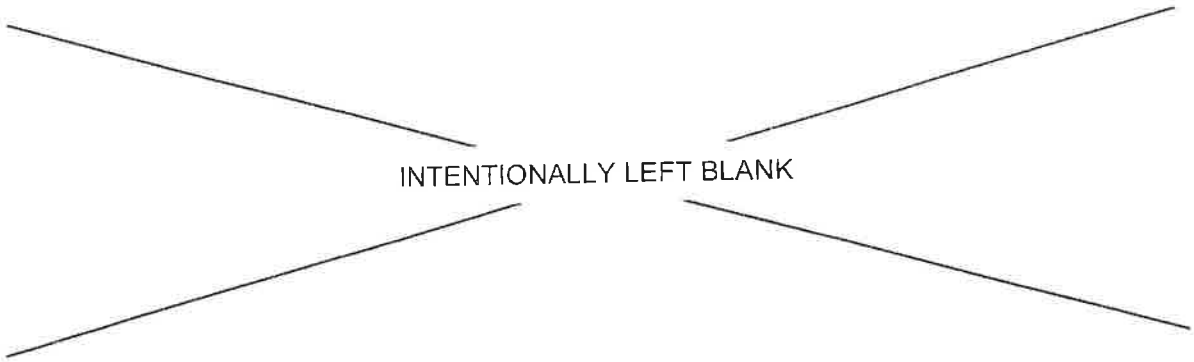
F. Prompt Progress Payment

CONSULTANT or subconsultant shall pay to any subconsultant, not later than fifteen (15) days after receipt of each progress payment, unless otherwise agreed to in writing, the respective amounts allowed CONSULTANT on account of the work performed by the subconsultants, to the extent of each subconsultant's interest therein. In the event that there is a good faith dispute over all or any portion of the amount due on a progress payment from CONSULTANT or subconsultant to a subconsultant, CONSULTANT or subconsultant may withhold no more than 150 percent of the disputed amount. Any violation of this requirement shall constitute a cause for disciplinary action and shall subject the licensee to a penalty, payable to the subconsultant, of 2 percent of the amount due per month for every month that payment is not made.

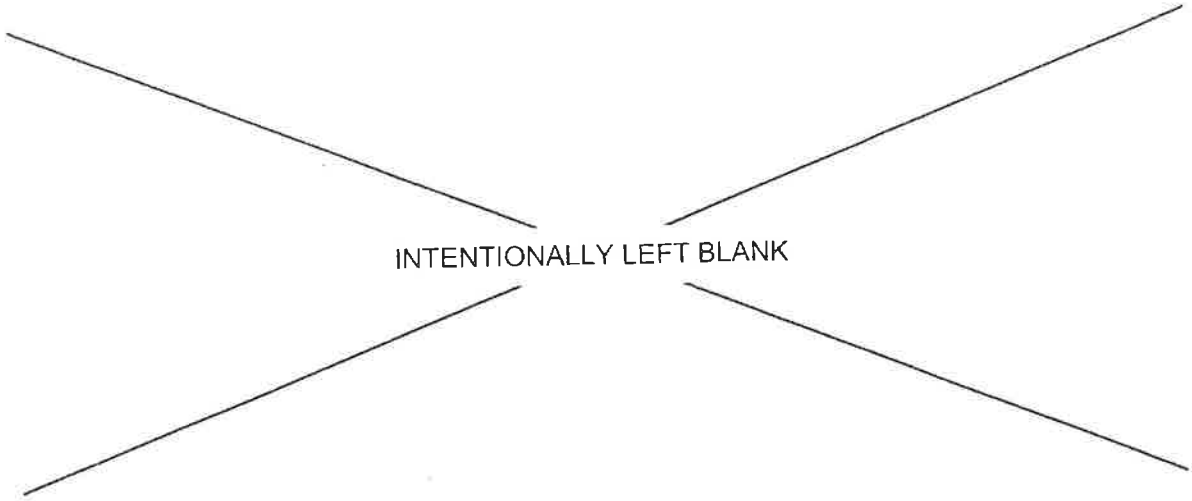
In any action for the collection of funds wrongfully withheld, the prevailing party shall be entitled to his or her attorney's fees and costs. The sanctions authorized under this requirement shall be separate from, and in addition to, all other remedies, either civil, administrative, or criminal. This clause applies to both DBE and non-DBE subconsultants.

G. Prompt Payment of Withheld Funds to Subconsultants

The LOCAL AGENCY may hold retainage from CONSULTANT and shall make prompt and regular incremental acceptances of portions, as determined by the LOCAL AGENCY, of the contract work, and pay retainage to CONSULTANT based on these acceptances. The LOCAL AGENCY shall designate one of the methods below in the contract to ensure prompt and full payment of any retainage kept by CONSULTANT or subconsultant to a subconsultant.



Method 2: No retainage will be held by the LOCAL AGENCY from progress payments due to CONSULTANT. Any retainage kept by CONSULTANT or by a subconsultant must be paid in full to the earning subconsultant within 15 days after the subconsultant's work is satisfactorily completed. Any delay or postponement of payment may take place only for good cause and with the LOCAL AGENCY's prior written approval. Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions, and remedies specified in Section 3321 of the California Civil Code. This requirement shall not be construed to limit or impair any contractual, administrative or judicial remedies, otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subconsultant performance and/or noncompliance by a subconsultant. This clause applies to both DBE and non-DBE subconsultants.



Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions and other remedies specified therein. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subcontract performance, or noncompliance by a subconsultant.

ARTICLE XI EQUIPMENT PURCHASE AND OTHER CAPITAL EXPENDITURES

A. Prior authorization in writing by LOCAL AGENCY's Contract Administrator shall be required before CONSULTANT enters into any unbudgeted purchase order, or subcontract exceeding five thousand dollars ($5,000) for supplies, equipment, or CONSULTANT services. CONSULTANT shall provide an evaluation of the necessity or desirability of incurring such costs.

B. For purchase of any item, service, or consulting work not covered in CONSULTANT's approved Cost Proposal and exceeding five thousand dollars ($5,000), with prior authorization by LOCAL AGENCY's Contract Administrator, three competitive quotations must be submitted with the request, or the absence of proposal must be adequately justified.

C. Any equipment purchased with funds provided under the terms of this AGREEMENT is subject to the following:

1. CONSULTANT shall maintain an inventory of all nonexpendable property. Nonexpendable property is defined as having a useful life of at least two years and an acquisition cost of five thousand dollars ($5,000) or more. If the purchased equipment needs replacement and is sold or traded in, LOCAL AGENCY shall receive a proper refund or credit at the conclusion of the AGREEMENT, or if the AGREEMENT is terminated, CONSULTANT may either keep the equipment and credit LOCAL AGENCY in an amount equal to its fair market value, or sell such equipment at the best price obtainable at a public or private sale, in accordance with established LOCAL AGENCY procedures; and credit LOCAL AGENCY in an amount equal to the sales price. If CONSULTANT elects to keep the equipment, fair market value shall be determined at CONSULTANT's expense, on the basis of a competent independent appraisal of such equipment. Appraisals shall be obtained from an appraiser mutually agreeable to by LOCAL AGENCY and CONSULTANT, if it is determined to sell the equipment, the terms and conditions of such sale must be approved in advance by LOCAL AGENCY.

2. Regulation 2 CFR 200 requires a credit to Federal funds when participating equipment with a fair market value greater than five thousand dollars ($5,000) is credited to the project.

ARTICLE XII STATE PREVAILING WAGE RATES

A. No CONSULTANT or Subconsultant may be awarded an AGREEMENT containing public work elements unless registered with the Department of Industrial Relations (DIR) pursuant to Labor Code §1725.5. Registration with DIR must be maintained throughout the entire term of this AGREEMENT, including any subsequent amendments.

B. The CONSULTANT shall comply with all of the applicable provisions of the California Labor Code requiring the payment of prevailing wages. The General Prevailing Wage Rate Determinations applicable to work under this AGREEMENT are available and on file with the Department of Transportation's Regional/District Labor Compliance Officer (https://dot.ca.gov/programs/construction/labor-compliance). These wage rates are made a specific part of this AGREEMENT by reference pursuant to Labor Code §1773.2 and will be applicable to work performed at a construction project site. Prevailing wages will be applicable to all inspection work performed at LOCAL AGENCY construction sites, at LOCAL AGENCY facilities and at off-site locations that are set up by the construction contractor or one of its subcontractors solely and specifically to serve LOCAL AGENCY projects. Prevailing wage requirements do not apply to inspection work performed at the facilities of vendors and commercial materials suppliers that provide goods and services to the general public.

C. General Prevailing Wage Rate Determinations applicable to this project may also be obtained from the Department of Industrial Relations website at http://www.dir.ca.gov.

D. Payroll Records

1. Each CONSULTANT and Subconsultant shall keep accurate certified payroll records and supporting documents as mandated by Labor Code §1776 and as defined in 8 CCR §16000 showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by the CONSULTANT or Subconsultant in connection with the public work. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following:

    a. The information contained in the payroll record is true and correct.

    b. The employer has complied with the requirements of Labor Code §1771, §1811, and §1815 for any work performed by his or her employees on the public works project.

2. The payroll records enumerated under paragraph (1) above shall be certified as correct by the CONSULTANT under penalty of perjury. The payroll records and all supporting documents shall be made available for inspection and copying by LOCAL AGENCY representatives at all reasonable hours at the principal office of the CONSULTANT. The CONSULTANT shall provide copies of certified payrolls or permit inspection of its records as follows:

    a. A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or the employee's authorized representative on request.

    b. A certified copy of all payroll records enumerated in paragraph (1) above, shall be made available for inspection or furnished upon request to a representative of LOCAL AGENCY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards of the Department of Industrial Relations. Certified payrolls submitted to LOCAL AGENCY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards shall not be altered or obliterated by the CONSULTANT.

c. The public shall not be given access to certified payroll records by the CONSULTANT. The CONSULTANT is required to forward any requests for certified payrolls to the LOCAL AGENCY Contract Administrator by both email and regular mail on the business day following receipt of the request.

3. Each CONSULTANT shall submit a certified copy of the records enumerated in paragraph (1) above, to the entity that requested the records within ten (10) calendar days after receipt of a written request.

4. Any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by LOCAL AGENCY shall be marked or obliterated in such a manner as to prevent disclosure of each individual's name, address, and social security number. The name and address of the CONSULTANT or Subconsultant performing the work shall not be marked or obliterated.

5. The CONSULTANT shall inform LOCAL AGENCY of the location of the records enumerated under paragraph (1) above, including the street address, city and county, and shall, within five (5) working days, provide a notice of a change of location and address.

6. The CONSULTANT or Subconsultant shall have ten (10) calendar days in which to comply subsequent to receipt of written notice requesting the records enumerated in paragraph (1) above. In the event the CONSULTANT or Subconsultant fails to comply within the ten (10) day period, he or she shall, as a penalty to LOCAL AGENCY, forfeit one hundred dollars ($100) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Such penalties shall be withheld by LOCAL AGENCY from payments then due. CONSULTANT is not subject to a penalty assessment pursuant to this section due to the failure of a Subconsultant to comply with this section.

E. When prevailing wage rates apply, the CONSULTANT is responsible for verifying compliance with certified payroll requirements. Invoice payment will not be made until the invoice is approved by the LOCAL AGENCY Contract Administrator.

F. Penalty

1. The CONSULTANT and any of its Subconsultants shall comply with Labor Code §1774 and §1775. Pursuant to Labor Code §1775, the CONSULTANT and any Subconsultant shall forfeit to the LOCAL AGENCY a penalty of not more than two hundred dollars ($200) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the Director of DIR for the work or craft in which the worker is employed for any public work done under the AGREEMENT by the CONSULTANT or by its Subconsultant in violation of the requirements of the Labor Code and in particular, Labor Code §§1770 to 1780, inclusive.

2. The amount of this forfeiture shall be determined by the Labor Commissioner and shall be based on consideration of mistake, inadvertence, or neglect of the CONSULTANT or Subconsultant in failing to pay the correct rate of prevailing wages, or the previous record of the CONSULTANT or Subconsultant in meeting their respective prevailing wage obligations, or the willful failure by the CONSULTANT or Subconsultant to pay the correct rates of prevailing wages. A mistake, inadvertence, or neglect in failing to pay the correct rates of prevailing wages is not excusable if the CONSULTANT or Subconsultant had knowledge of the obligations under the Labor Code. The CONSULTANT is responsible for paying the appropriate rate, including any escalations that take place during the term of the AGREEMENT.

3. In addition to the penalty and pursuant to Labor Code §1775, the difference between the prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the prevailing wage rate shall be paid to each worker by the CONSULTANT or Subconsultant.

4. If a worker employed by a Subconsultant on a public works project is not paid the general prevailing per diem wages by the Subconsultant, the CONSULTANT of the project is not liable for the penalties described above unless the CONSULTANT had knowledge of that failure of the Subconsultant to pay the specified prevailing rate of wages to those workers or unless the CONSULTANT fails to comply with all of the following requirements:

    a. The AGREEMENT executed between the CONSULTANT and the Subconsultant for the performance of work on public works projects shall include a copy of the requirements in Labor Code §§ 1771, 1775, 1776, 1777.5, 1813, and 1815.

    b. The CONSULTANT shall monitor the payment of the specified general prevailing rate of per diem wages by the Subconsultant to the employees by periodic review of the certified payroll records of the Subconsultant.

    c. Upon becoming aware of the Subconsultant's failure to pay the specified prevailing rate of wages to the Subconsultant's workers, the CONSULTANT shall diligently take corrective action to halt or rectify the failure, including but not limited to, retaining sufficient funds due the Subconsultant for work performed on the public works project.

    d. Prior to making final payment to the Subconsultant for work performed on the public works project, the CONSULTANT shall obtain an affidavit signed under penalty of perjury from the Subconsultant that the Subconsultant had paid the specified general prevailing rate of per diem wages to the Subconsultant's employees on the public works project and any amounts due pursuant to Labor Code §1813.

5. Pursuant to Labor Code §1775, LOCAL AGENCY shall notify the CONSULTANT on a public works project within fifteen (15) calendar days of receipt of a complaint that a Subconsultant has failed to pay workers the general prevailing rate of per diem wages.

6. If LOCAL AGENCY determines that employees of a Subconsultant were not paid the general prevailing rate of per diem wages and if LOCAL AGENCY did not retain sufficient money under the AGREEMENT to pay those employees the balance of wages owed under the general prevailing rate of per diem wages, the CONSULTANT shall withhold an amount of moneys due the Subconsultant sufficient to pay those employees the general prevailing rate of per diem wages if requested by LOCAL AGENCY.

G. Hours of Labor

Eight (8) hours labor constitutes a legal day's work. The CONSULTANT shall forfeit, as a penalty to the LOCAL AGENCY, twenty-five dollars ($25) for each worker employed in the execution of the AGREEMENT by the CONSULTANT or any of its Subconsultants for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of the provisions of the Labor Code, and in particular §§1810 to 1815 thereof, inclusive, except that work performed by employees in excess of eight (8) hours per day, and forty (40) hours during any one week, shall be permitted upon compensation for all hours worked in excess of eight (8) hours per day and forty (40) hours in any week, at not less than one and one-half (1.5) times the basic rate of pay, as provided in §1815.

H. Employment of Apprentices

1. Where either the prime AGREEMENT or the subagreement exceeds thirty thousand dollars ($30,000), the CONSULTANT and any subconsultants under him or her shall comply with all applicable requirements of Labor Code §§ 1777.5, 1777.6 and 1777.7 in the employment of apprentices.

2. CONSULTANTs and subconsultants are required to comply with all Labor Code requirements regarding the employment of apprentices, including mandatory ratios of journey level to apprentice workers. Prior to commencement of work, CONSULTANT and subconsultants are advised to contact the DIR Division of Apprenticeship Standards website at https://www.dir.ca.gov/das/, for additional information regarding the employment of apprentices and for the specific journey-to- apprentice ratios for the AGREEMENT work. The CONSULTANT is responsible for all subconsultants' compliance with these requirements. Penalties are specified in Labor Code §1777.7.

ARTICLE XIII CONFLICT OF INTEREST

A. During the term of this AGREEMENT, the CONSULTANT shall disclose any financial, business, or other relationship with LOCAL AGENCY that may have an impact upon the outcome of this AGREEMENT or any ensuing LOCAL AGENCY construction project. The CONSULTANT shall also list current clients who may have a financial interest in the outcome of this AGREEMENT or any ensuing LOCAL AGENCY construction project which will follow.

B. CONSULTANT certifies that it has disclosed to LOCAL AGENCY any actual, apparent, or potential conflicts of interest that may exist relative to the services to be provided pursuant to this AGREEMENT. CONSULTANT agrees to advise LOCAL AGENCY of any actual, apparent or potential conflicts of interest that may develop subsequent to the date of execution of this AGREEMENT. CONSULTANT further agrees to complete any statements of economic interest if required by either LOCAL AGENCY ordinance or State law.

C. The CONSULTANT hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this AGREEMENT.

D. The CONSULTANT hereby certifies that the CONSULTANT or subconsultant and any firm affiliated with the CONSULTANT or subconsultant that bids on any construction contract or on any Agreement to provide construction inspection for any construction project resulting from this AGREEMENT, has established necessary controls to ensure a conflict of interest does not exist. An affiliated firm is one, which is subject to the control of the same persons, through joint ownership or otherwise.

ARTICLE XIV REBATES, KICKBACKS OR OTHER UNLAWFUL CONSIDERATION

The CONSULTANT warrants that this AGREEMENT was not obtained or secured through rebates, kickbacks or other unlawful consideration either promised or paid to any LOCAL AGENCY employee. For breach or violation of this warranty, LOCAL AGENCY shall have the right, in its discretion, to terminate this AGREEMENT without liability, to pay only for the value of the work actually performed, or to deduct from this AGREEMENT price or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XV PROHIBITION OF EXPENDING LOCAL AGENCY, STATE, OR FEDERAL FUNDS FOR LOBBYING

A. The CONSULTANT certifies, to the best of his or her knowledge and belief, that:

1. No State, Federal, or LOCAL AGENCY appropriated funds have been paid or will be paid, by or on behalf of the CONSULTANT, to any person for influencing or attempting to influence an officer or employee of any local, State, or Federal agency, a Member of the State Legislature or United States Congress, an officer or employee of the Legislature or Congress, or any employee of a Member of the Legislature or Congress in connection with the awarding or making of this AGREEMENT, or with the extension, continuation, renewal, amendment, or modification of this AGREEMENT.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this AGREEMENT, the CONSULTANT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. §1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than ten thousand dollars ($10,000) and not more than one hundred thousand dollars ($100,000) for each such failure.

C. The CONSULTANT also agrees by signing this document that he or she shall require that the language of this certification be included in all lower tier subagreements, which exceed one hundred thousand dollars ($100,000), and that all such subrecipients shall certify and disclose accordingly.

ARTICLE XVI NON-DISCRIMINATION CLAUSE AND STATEMENT OF COMPLIANCE

A. The CONSULTANT's signature affixed herein and dated shall constitute a certification under penalty of perjury under the laws of the State of California that the CONSULTANT has, unless exempt, complied with the nondiscrimination program requirements of Gov. Code §12990 and 2 CCR § 8103.

B. During the performance of this AGREEMENT, CONSULTANT and its subconsultants shall not deny the AGREEMENT's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. CONSULTANT and subconsultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

C. CONSULTANT and subconsultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 et seq.), the applicable regulations promulgated there under (2

CCR §11000 et seq.), the provisions of Gov. Code §§11135-11139.5, and the regulations or standards adopted by LOCAL AGENCY to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Gov. Code §12990 (a-f), set forth 2 CCR §§8100-8504, are incorporated into this AGREEMENT by reference and made a part hereof as if set forth in full.

D. CONSULTANT shall permit access by representatives of the Department of Fair Employment and Housing and the LOCAL AGENCY upon reasonable notice at any time during the normal business hours, but in no case less than twenty-four (24) hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or LOCAL AGENCY shall require to ascertain compliance with this clause.

E. CONSULTANT and its subconsultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

F. CONSULTANT shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this AGREEMENT.

G. The CONSULTANT, with regard to the work performed under this AGREEMENT, shall act in accordance with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d et seq.). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the United States shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.

H. The CONSULTANT shall comply with regulations relative to non-discrimination in federally-assisted programs of the U.S. Department of Transportation (49 CFR 21 - Effectuation of Title VI of the Civil Rights Act of 1964). Specifically, the CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR §21.5, including employment practices and the selection and retention of Subconsultants.

I. CONSULTANT, subrecipient or subconsultant will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR 26 on the basis of race, color, sex, or national origin. In administering the LOCAL AGENCY components of the DBE Program Plan, CONSULTANT, subrecipient or subconsultant will not, directly, or through contractual or other arrangements, use criteria or methods of administration that have the effect of defeating or substantially impairing accomplishment of the objectives of the DBE Program Plan with respect to individuals of a particular race, color, sex, or national origin.

ARTICLE XVII DEBARMENT AND SUSPENSION CERTIFICATION

A. The CONSULTANT's signature affixed herein shall constitute a certification under penalty of perjury under the laws of the State of California, that the CONSULTANT or any person associated therewith in the capacity of owner, partner, director, officer or manager:

1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
2. Has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years;
3. Does not have a proposed debarment pending; and

4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

B. Any exceptions to this certification must be disclosed to LOCAL AGENCY. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining responsibility. Disclosures must indicate the party to whom the exceptions apply, the initiating agency, and the dates of agency action.

C. Exceptions to the Federal Government excluded parties (https://sam.gov/content/home) maintained by the U.S. General Services Administration are to be determined by FHWA.

ARTICLE XVIII DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION

A. CONSULTANT, subrecipient (LOCAL AGENCY), or subconsultant shall take necessary and reasonable steps to ensure that DBEs have opportunities to participate in the contract (49 CFR 26). To ensure equal participation of DBEs provided in 49 CFR 26.5, the LOCAL AGENCY shows a contract goal for DBEs. CONSULTANT shall make work available to DBEs and select work parts consistent with available DBE subconsultants and suppliers.

CONSULTANT shall meet the DBE goal shown elsewhere in these special provisions or demonstrate that they made adequate Good Faith Efforts (GFE) to meet this goal. It is CONSULTANT's responsibility to verify at date of proposal opening that the DBE firm is certified as a DBE by using the California Unified Certification Program (CUCP) database and possesses the most specific available North American Industry Classification System (NAICS) codes and work code applicable to the type of work the firm will perform on the contract. Additionally, the CONSULTANT is responsible to document the verification record by printing out the CUCP data for each DBE firm. A list of DBEs certified by the CUCP can be found at https://dot.ca.gov/programs/civil-rights/dbe-search.

All DBE participation will count toward the California Department of Transportation's federally mandated statewide overall DBE goal. Credit for materials or supplies CONSULTANT purchases from DBEs counts towards the goal in the following manner:

- 100 percent counts if the materials or supplies are obtained from a DBE manufacturer.
- 60 percent counts if the materials or supplies are purchased from a DBE regular dealer.
- Only fees, commissions, and charges for assistance in the procurement and delivery of materials or supplies count if obtained from a DBE that is neither a manufacturer nor regular dealer. 49 CFR 26.55 defines "manufacturer" and "regular dealer."

This AGREEMENT is subject to 49 CFR 26 entitled "Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs". CONSULTANTs who enter into a federally-funded agreement will assist the LOCAL AGENCY in a good faith effort to achieve California's statewide overall DBE goal.

B. The goal for DBE participation for this AGREEMENT is 15%. Participation by DBE CONSULTANT or subconsultants shall be in accordance with information contained in Exhibit 10-O2: Consultant Contract DBE Commitment attached hereto and incorporated as part of the AGREEMENT. If a DBE subconsultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE subconsultant, if the goal is not otherwise met.

C. CONSULTANT can meet the DBE participation goal by either documenting commitments to DBEs to meet the AGREEMENT goal, or by documenting adequate good faith efforts to meet the AGREEMENT goal. An adequate good faith effort means that the CONSULTANT must show that it took all necessary and reasonable steps to achieve a DBE goal that, by their scope, intensity, and appropriateness to the objective, could reasonably be expected to meet the DBE goal. If CONSULTANT has not met the DBE goal, complete and submit Exhibit 15-H: Proposer/Contractor Good Faith Efforts to document efforts to meet the goal. Refer to 49 CFR 26 for guidance regarding evaluation of good faith efforts to meet the DBE goal.

D. Contract Assurance

Under 49 CFR 26.13(b):

CONSULTANT, subrecipient or subconsultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. CONSULTANT shall carry out applicable requirements of 49 CFR 26 in the award and administration of federal-aid contracts.

Failure by the CONSULTANT to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate, which may include, but is not limited to:

(1) Withholding monthly progress payments;

(2) Assessing sanctions;

(3) Liquidated damages; and/or

(4) Disqualifying CONSULTANT from future proposing as non-responsible

E. Termination and Replacement of DBE Subconsultants

CONSULTANT shall utilize the specific DBEs listed to perform the work and supply the materials for which each is listed unless CONSULTANT or DBE subconsultant obtains the LOCAL AGENCY's written consent. CONSULTANT shall not terminate or replace a listed DBE for convenience and perform the work with their own forces or obtain materials from other sources without authorization from the LOCAL AGENCY. Unless the LOCAL AGENCY's consent is provided, the CONSULTANT shall not be entitled to any payment for work or material unless it is performed or supplied by the listed DBE on the Exhibit 10-02: Consultant Contract DBE Commitment form.

Termination of DBE Subconsultants

After execution of the AGREEMENT, termination of a DBE may be allowed for the following, but not limited to, justifiable reasons with prior written authorization from the LOCAL AGENCY:

1. Listed DBE fails or refuses to execute a written contract based on plans and specifications for the project.
2. The LOCAL AGENCY stipulated that a bond is a condition of executing the subcontract and the listed DBE fails to meet the LOCAL AGENCY's bond requirements.
3. Work requires a consultant's license and listed DBE does not have a valid license under Contractors License Law.
4. Listed DBE fails or refuses to perform the work or furnish the listed materials (failing or refusing to perform is not an allowable reason to remove a DBE if the failure or refusal is a result of bad faith or discrimination).
5. Listed DBE's work is unsatisfactory and not in compliance with the contract.

6. Listed DBE is ineligible to work on the project because of suspension or debarment.
7. Listed DBE becomes bankrupt or insolvent or exhibits credit unworthiness.
8. Listed DBE voluntarily withdraws with written notice from the Contract.
9. Listed DBE is ineligible to receive credit for the type of work required.
10. Listed DBE owner dies or becomes disabled resulting in the inability to perform the work on the Contract.
11. The LOCAL AGENCY determines other documented good cause.

CONSULTANT must use the following procedures to request the termination of a DBE or portion of a DBE's work:

1. Send a written notice to the DBE of the CONSULTANT's intent to use other forces or material sources and include one or more justifiable reasons listed above. Simultaneously send a copy of this written notice to the LOCAL AGENCY. The written notice to the DBE must request they provide any response within five (5) business days to both the CONSULTANT and the LOCAL AGENCY by either acknowledging their agreement or documenting their reasoning as to why the use of other forces or sources of materials should not occur.
2. If the DBE does not respond within five (5) business days, CONSULTANT may move forward with the request as if the DBE had agreed to CONSULTANT's written notice.
3. Submit CONSULTANT's DBE termination request by written letter to the LOCAL AGENCY and include:
    - One or more above listed justifiable reasons along with supporting documentation.
    - CONSULTANT's written notice to the DBE regarding the request, including proof of transmission and tracking documentation of CONSULTANT's written notice
    - The DBE's response to CONSULTANT's written notice, if received. If a written response was not provided, provide a statement to that effect.

The LOCAL AGENCY shall respond in writing to CONSULTANT's DBE termination request within five (5) business days.

Replacement of DBE Subconsultants

After receiving the LOCAL AGENCY's written authorization of DBE termination request, CONSULTANT must obtain the LOCAL AGENCY's written agreement for DBE replacement. CONSULTANT must find or demonstrate GFEs to find qualified DBE replacement firms to perform the work to the extent needed to meet the DBE commitment.

The following procedures shall be followed to request authorization to replace a DBE firm:

1. Submit a request to replace a DBE with other forces or material sources in writing to the LOCAL AGENCY which must include:
    a. Description of remaining uncommitted work item made available for replacement DBE solicitation and participation.
    b. The proposed DBE replacement firm's business information, the work they have agreed to perform, and the following:
        - Description of scope of work and cost proposal

- Proposed subcontract agreement and written confirmation of agreement to perform on the Contract
- Revised Exhibit 10-O2: Consultant Contract DBE Commitment

2. If CONSULTANT has not identified a DBE replacement firm, submits documentation of CONSULTANT's GFEs to use DBE replacement firms within seven (7) days of LOCAL AGENCY's authorization to terminate the DBE. CONSULTANT may request the LOCAL AGENCY's approval to extend this submittal period to a total of 14 days. Submit documentation of actions taken to find a DBE replacement firm, such as:
    - Search results of certified DBEs available to perform the original DBE work identified and or other work CONSULTANT had intended to self-perform, to the extent needed to meet DBE commitment
    - Solicitations of DBEs for performance of work identified
    - Correspondence with interested DBEs that may have included contract details and requirements
    - Negotiation efforts with DBEs that reflect why an agreement was not reached
    - If a DBE's quote was rejected, provide reasoning for the rejection, such as why the DBE was unqualified for the work, or why the price quote was unreasonable or excessive
    - Copies of each DBE's and non-DBE's price quotes for work identified, as the LOCAL AGENCY may contact the firms to verify solicitation efforts and determine if the DBE quotes are substantially higher
    - Additional documentation that supports CONSULTANT's GFE

The LOCAL AGENCY shall respond in writing to CONSULTANT's DBE replacement request within five (5) business days.

F. Commitment and Utilization

The LOCAL AGENCY's DBE program must include a monitoring and enforcement mechanism to ensure that DBE commitments reconcile to DBE utilization.

The LOCAL AGENCY shall request CONSULTANT to:

1. Notify the LOCAL AGENCY's contract administrator or designated representative of any changes to its anticipated DBE participation
2. Provide this notification before starting the affected work
3. Maintain records including:
    - Name and business address of each 1st-tier subconsultant
    - Name and business address of each DBE subconsultant, DBE vendor, and DBE trucking company, regardless of tier
    - Date of payment and total amount paid to each business (see Exhibit 9-F: Monthly Disadvantaged Business Enterprise Payment)

If CONSULTANT is a DBE CONSULTANT, they shall include the date of work performed by their own forces and the corresponding value of the work.

If a DBE is decertified before completing its work, the DBE must notify CONSULTANT in writing of the decertification date. If a business becomes a certified DBE before completing its work, the business must notify CONSULTANT in writing of the certification date. CONSULTANT shall submit the notifications to the LOCAL AGENCY. On work completion, CONSULTANT shall complete Exhibit 17-O: Disadvantaged Business Enterprises (DBE) Certification Status Change and submit the form to the LOCAL AGENCY within 30 days of contract acceptance.

Upon work completion, CONSULTANT shall complete Exhibit 17-F: Final Report – Utilization of Disadvantaged Business Enterprises (DBE), First-Tier Subcontractors and submit it to the LOCAL AGENCY within 90 days of contract acceptance. The LOCAL AGENCY will withhold $10,000 until the form is submitted. The LOCAL AGENCY will release the withhold upon submission of the completed form.

In the LOCAL AGENCY's reports of DBE participation to Caltrans, the LOCAL AGENCY must display both commitments and attainments.

G. Commercially Useful Function

DBEs must perform a commercially useful function (CUF) under 49 CFR 26.55 when performing work or supplying materials listed on the DBE Commitment form. The DBE value of work will only count toward the DBE commitment if the DBE performs a CUF. A DBE performs a CUF when it is responsible for execution of the work of the AGREEMENT and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a CUF, the DBE must also be responsible, with respect to materials and supplies used on the AGREEMENT, for negotiating price, determining quality and quantity, ordering the material and installing (where applicable), and paying for the material itself.

CONSULTANT must perform CUF evaluation for each DBE working on a federal-aid contract, with or without a DBE goal. Perform a CUF evaluation at the beginning of the DBE's work and continue to monitor the performance of CUF for the duration of the project.

CONSULTANT must provide written notification to the LOCAL AGENCY at least 15 days in advance of each DBE's initial performance of work or supplying materials for the Contract. The notification must include the DBE's name, work the DBE will perform on the contract, and the location, date, and time of where their work will take place.

Within 10 days of a DBE initially performing work or supplying materials on the Contract, CONSULTANT shall submit to the LPA the initial evaluation and validation of DBE performance of a CUF using the LAPM 9-J: Disadvantaged Business Enterprise Commercially Useful Function Evaluation. Include the following information with the submittal:

- Subcontract agreement with the DBE
- Purchase orders
- Bills of lading
- Invoices
- Proof of payment

CONSULTANT must monitor all DBE's performance of CUF by conducting quarterly evaluations and validations throughout their duration of work on the Contract using the LAPM 9-J: DBE Commercially Useful Function Evaluation. CONSULTANT must submit to the LOCAL AGENCY

these quarterly evaluations and validations by the 5th of the month for the previous three months of work.

CONSULTANT must notify the LOCAL AGENCY immediately if they believe the DBE may not be performing a CUF.

The LOCAL AGENCY will verify DBEs performance of CUF by reviewing the initial and quarterly submissions of LAPM 9-J: DBE Commercially Useful Function Evaluation, submitted supporting information, field observations, and through any additional LOCAL AGENCY evaluations. The LOCAL AGENCY must evaluate DBEs and their CUF performance throughout the duration of a Contract. The LOCAL AGENCY will provide written notice to the CONSULTANT and the DBE at least two (2) business days prior to any evaluation. The CONSULTANT and the DBE must participate in the evaluation. Upon completing the evaluation, the LOCAL AGENCY must share the evaluation results with the CONSULTANT and the DBE. An evaluation could include items that must be remedied upon receipt. If the LOCAL AGENCY determines the DBE is not performing a CUF, the CONSULTANT must suspend performance of the noncompliant work.

CONSULTANT and DBEs must submit any additional CUF related records and documents within five (5) business days of LOCAL AGENCY's request such as:

- Proof of ownership or lease and rental agreements for equipment
- Tax records
- Employee rosters
- Certified payroll records
- Inventory rosters

Failure to submit required DBE Commercially Useful Function Evaluation forms or requested records and documents can result in withholding of payment for the value of work completed by the DBE.

If CONSULTANT and/or the LOCAL AGENCY determine that a listed DBE is not performing a CUF in performance of their DBE committed work, CONSULTANT must immediately suspend performance of the noncompliant portion of the work. LOCAL AGENCY may deny payment for the noncompliant portion of the work. LOCAL AGENCY will ask the CONSULTANT to submit a corrective action plan (CAP) to the LOCAL AGENGY within five (5) days of the noncompliant CUF determination. The CAP must identify how the CONSULTANT will correct the noncompliance findings for the remaining portion of the DBE's work. LOCAL AGENCY has five (5) days to review the CAP in conjunction with the CONSULTANT's review. The CONSULTANT must implement the CAP within five (5) days of the LOCAL AGENCY's approval. The LOCAL AGENCY will then authorize the prior noncompliant portion of work for the DBE's committed work.

If corrective actions cannot be accomplished to ensure the DBE performs a commercially useful function on the Contract, CONSULTANT may have good cause to request termination of the DBE.

H. A DBE does not perform a CUF if its role is limited to that of an extra participant in a transaction, AGREEMENT, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.

I. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the total cost of its AGREEMENT with its own work force, or the DBE subcontracts a greater portion of the work

of the AGREEMENT than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a CUF.

J. CONSULTANT shall maintain records of materials purchased or supplied from all subcontracts entered into with certified DBEs. The records shall show the name and business address of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE CONSULTANT's shall also show the date of work performed by their own forces along with the corresponding dollar value of the work.

K. If a DBE subconsultant is decertified during the life of the AGREEMENT, the decertified subconsultant shall notify CONSULTANT in writing with the date of decertification. If a subconsultant becomes a certified DBE during the life of the AGREEMENT, the subconsultant shall notify CONSULTANT in writing with the date of certification. Any changes should be reported to LOCAL AGENCY's Contract Administrator within thirty (30) calendar days.

L. For projects awarded on or after March 1, 2020, but before September 1, 2023: after submitting an invoice for reimbursement that includes a payment to a DBE, but no later than the 10th of the following month, the prime contractor/consultant must complete and email Exhibit 9-F: Disadvantaged Business Enterprise Running Tally of Payments to business.support.unit@dot.ca.gov with a copy to local administering agencies.

For projects awarded on or after September 1, 2023: Exhibit 9-F is no longer required. Instead, by the 15th of the month following the month of any payment(s), the CONSULTANT must now submit Exhibit 9-P to the LOCAL AGENCY administering the contract. If the CONSULTANT does not make any payments to subconsultants, supplier(s), and/or manufacturers they must report "no payments were made to subs this month" and write this visibly and legibly on Exhibit 9-P.

M. Any subcontract entered into as a result of this AGREEMENT shall contain all of the provisions of this section.

ARTICLE XIX INSURANCE

A. Prior to commencement of the work described herein, CONSULTANT shall furnish LOCAL AGENCY a Certificate of Insurance stating that there is general comprehensive liability insurance presently in effect for CONSULTANT with a combined single limit (CSL) of not less than one million dollars ($1,000,000) per occurrence.

B. The Certificate of Insurance will provide:

1. That the insurer will not cancel the insured's coverage without thirty (30) calendar days prior written notice to LOCAL AGENCY.
2. That LOCAL AGENCY, its officers, agents, employees, and servants are included as additional insureds, but only insofar as the operations under this AGREEMENT are concerned.
3. That LOCAL AGENCY will not be responsible for any premiums or assessments on the policy.

C. CONSULTANT agrees that the bodily injury liability insurance herein provided for, shall be in effect at all times during the term of this AGREEMENT. In the event said insurance coverage expires at any time or times during the term of this AGREEMENT, CONSULTANT agrees to provide at least thirty (30) calendar days prior notice to said expiration date; and a new Certificate of Insurance evidencing insurance coverage as provided for herein, for not less than either the remainder of the term of the AGREEMENT, or for a period of not less than one (1) year. New Certificates of Insurance are subject to the approval of LOCAL AGENCY. In the event CONSULTANT fails to keep in effect at all times insurance coverage as herein provided, LOCAL AGENCY may, in addition to any other remedies it may have, terminate this AGREEMENT upon occurrence of such event.

ARTICLE XX FUNDING REQUIREMENTS

A. It is mutually understood between the parties that this AGREEMENT may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the AGREEMENT were executed after that determination was made.

B. This AGREEMENT is valid and enforceable only if sufficient funds are made available to LOCAL AGENCY for the purpose of this AGREEMENT. In addition, this AGREEMENT is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress, State Legislature, or LOCAL AGENCY governing board that may affect the provisions, terms, or funding of this AGREEMENT in any manner.

C. It is mutually agreed that if sufficient funds are not appropriated, this AGREEMENT may be amended to reflect any reduction in funds.

D. LOCAL AGENCY has the option to terminate the AGREEMENT pursuant to Article VI Termination, or by mutual agreement to amend the AGREEMENT to reflect any reduction of funds.

ARTICLE XXI CHANGE IN TERMS

A. This AGREEMENT may be amended or modified only by mutual written agreement of the parties.

B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by LOCAL AGENCY's Contract Administrator.

C. There shall be no change in CONSULTANT's Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this AGREEMENT without prior written approval by LOCAL AGENCY's Contract Administrator.

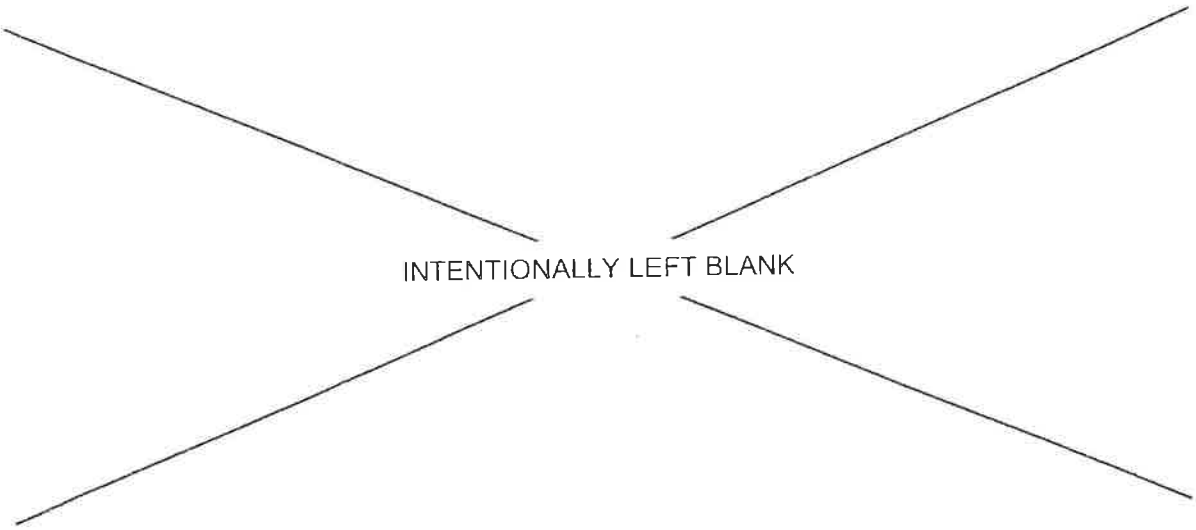
ARTICLE XXII CONTINGENT FEE

CONSULTANT warrants, by execution of this AGREEMENT that no person or selling agency has been employed, or retained, to solicit or secure this AGREEMENT upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing

business. For breach or violation of this warranty, LOCAL AGENCY has the right to annul this AGREEMENT without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the AGREEMENT price or consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXIII DISPUTES

Prior to either party commencing any legal action under this AGREEMENT, the parties agree to try in good faith, to settle any dispute amicably between them. If a dispute has not been settled after forty-five (45) days of good-faith negotiations and as may be otherwise provided herein, then either party may commence legal action against the other.



B. Not later than thirty (30) calendar days after completion of all deliverables necessary to complete the plans, specifications and estimate, CONSULTANT may request review by LOCAL AGENCY Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.

ARTICLE XXIV INSPECTION OF WORK

CONSULTANT and any subconsultant shall permit LOCAL AGENCY, the State, and the FHWA if federal participating funds are used in this AGREEMENT; to review and inspect the project activities and files at all reasonable times during the performance period of this AGREEMENT.

ARTICLE XXV SAFETY

A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by LOCAL AGENCY Safety Officer and other LOCAL AGENCY representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.
B. Pursuant to the authority contained in Vehicle Code §591, LOCAL AGENCY has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

C. Any subcontract entered into as a result of this contract, shall contain all of the provisions of this Article.

D. CONSULTANT must have a Division of Occupational Safety and Health (CAL-OSHA) permit(s), as outlined in Labor Code §6500 and §6705, prior to the initiation of any practices, work, method, operation, or process related to the construction or excavation of trenches which are five (5) feet or deeper.

ARTICLE XXVI OWNERSHIP OF DATA

A. It is mutually agreed that all materials prepared by CONSULTANT under this AGREEMENT shall become the property of the LOCAL AGENCY, and CONSULTANT shall have no property right therein whatsoever. Immediately upon termination, the LOCAL AGENCY shall be entitled to, and CONSULTANT shall deliver to the LOCAL AGENCY, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not, and other such materials as may have been prepared or accumulated to date by CONSULTANT in performing this AGREEMENT which is not CONSULTANT's privileged information, as defined by law, or CONSULTANT's personnel information, along with all other property belonging exclusively to the LOCAL AGENCY which is in CONSULTANT's possession. Publication of the information derived from work performed or data obtained in connection with services rendered under this AGREEMENT must be approved in writing by the LOCAL AGENCY.

B. Additionally, it is agreed that the Parties intend this to be an AGREEMENT for services and each considers the products and results of the services to be rendered by CONSULTANT hereunder to be work made for hire. CONSULTANT acknowledges and agrees that the work (and all rights therein, including, without limitation, copyright) belongs to and shall be the sole and exclusive property of the LOCAL AGENCY without restriction or limitation upon its use or dissemination by the LOCAL AGENCY.

C. Nothing herein shall constitute or be construed to be any representation by CONSULTANT that the work product is suitable in any way for any other project except the one detailed in this Contract. Any reuse by the LOCAL AGENCY for another project or project location shall be at the LOCAL AGENCY's sole risk.

D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27 Subpart 27.3 - Patent Rights under Government Contracts for federal-aid contracts).

E. LOCAL AGENCY may permit copyrighting reports or other agreement products. If copyrights are permitted; the AGREEMENT shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

ARTICLE XXVII CLAIMS FILED BY LOCAL AGENCY's CONSTRUCTION CONTRACTOR

A. If claims are filed by LOCAL AGENCY's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims; CONSULTANT agrees to make its personnel available for consultation with LOCAL AGENCY'S construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.

B. CONSULTANT's personnel that LOCAL AGENCY considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from LOCAL AGENCY.

Consultation or testimony will be reimbursed at the same rates, including travel costs that are being paid for CONSULTANT's personnel services under this AGREEMENT.

C. Services of CONSULTANT's personnel in connection with LOCAL AGENCY's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this AGREEMENT in order to resolve the construction claims.

ARTICLE XXVIII CONFIDENTIALITY OF DATA

A. All financial, statistical, personal, technical, or other data and information relative to LOCAL AGENCY's operations, which are designated confidential by LOCAL AGENCY and made available to CONSULTANT in order to carry out this AGREEMENT, shall be protected by CONSULTANT from unauthorized use and disclosure.

B. Permission to disclose information on one occasion, or public hearing held by LOCAL AGENCY relating to the AGREEMENT, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.

C. CONSULTANT shall not comment publicly to the press or any other media regarding the AGREEMENT or LOCAL AGENCY's actions on the same, except to LOCAL AGENCY's staff, CONSULTANT's own personnel involved in the performance of this AGREEMENT, at public hearings, or in response to questions from a Legislative committee.

D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this AGREEMENT without prior review of the contents thereof by LOCAL AGENCY, and receipt of LOCAL AGENCY'S written permission.

E. Any subcontract entered into as a result of this contract shall contain all of the provisions of this Article.

F. All information related to the construction estimate is confidential, and shall not be disclosed by CONSULTANT to any entity, other than LOCAL AGENCY, Caltrans, and/or FHWA. All of the materials prepared or assembled by CONSULTANT pursuant to performance of this Contract are confidential and CONSULTANT agrees that they shall not be made available to any individual or organization without the prior written approval of the LOCAL AGENCY or except by court order. If CONSULTANT or any of its officers, employees, or subcontractors does voluntarily provide information in violation of this Contract, LOCAL AGENCY has the right to reimbursement and indemnity from CONSULTANT for any damages caused by CONSULTANT releasing the information, including, but not limited to, County's attorney's fees and disbursements, including without limitation experts' fees and disbursements.

ARTICLE XXIX NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code §10296, CONSULTANT hereby states under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXX EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by LOCAL AGENCY. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the AGREEMENT record.

ARTICLE XXXI PROMPT PAYMENT

A. PROMPT PAYMENT FROM LOCAL AGENCY TO CONSULTANT

The LOCAL AGENCY shall make all project progress payment within 30 days after receipt of an undisputed and properly submitted payment request from CONSULTANT on a professional service contract. If the LOCAL AGENCY fails to pay promptly, the LOCAL AGENCY shall pay interest to the CONSULTANT, which accrues at the rate of 10 percent per annum on the principal amount of a money judgment remaining unsatisfied and pro-rated as necessary. Upon receipt of the payment request, the LOCAL AGENCY shall act in accordance with both of the following:

(1) The LOCAL AGENCY shall review each payment request as soon as feasible after receipt to verify it is a proper payment request.

(2) The LOCAL AGENCY must return any payment request deemed improper by the LOCAL AGENCY to the CONSULTANT as soon as feasible, but not later than seven (7) days, after receipt. A request returned pursuant to this paragraph shall include documentation setting forth in writing the reasons why it is an improper payment request.

B. PROMPT PAYMENT CERTIFICATION

For projects awarded on or after September 1, 2023: the CONSULTANT must now submit Exhibit 9-P to the LOCAL AGENCY administering the contract by the 15th of the month following the month of any payment(s). If the CONSULTANT does not make any payments to subconsultants, supplier(s), and/or manufacturers they must report "no payments were made to subs this month" and write this visibly and legibly on Exhibit 9-P.

The LOCAL AGENCY must verify all Exhibit 9-P information, monitor compliance with prompt payment requirements for DBE and non-DBE firms, and address any shortfalls to the DBE commitment and prompt payment issues until the end of the project. The LOCAL AGENCY must email a copy of Exhibit 9-P to DBE.Forms@dot.ca.gov before the end of the month after receiving the Exhibit 9-P from the CONSULTANT.

ARTICLE XXXII TITLE VI ASSURANCES

APPENDICES A - E of the TITLE VI ASSURANCES

[The U.S. Department of Transportation Order No.1050.2A requires all federal-aid Department of Transportation contracts between an agency and a consultant to contain Appendices A and E of the Title VI Assurances. Include Appendices B, C, and D if appliable as shown below. In addition, the consultant must include the Title VI Assurances Appendices A and E, and if applicable Appendices B, C, and D in all subcontracts to perform work under the contract.

The clauses of Appendix B of this Assurance shall be included as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a LOCAL AGENCY.

The clauses set forth in Appendix C and Appendix D of this Assurance shall be included as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the LOCAL AGENCY with other parties:

a. *for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and*
b. *for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.*]

APPENDIX A

During the performance of this Agreement, the contractor, for itself, its assignees and successors in interest (hereinafter collectively referred to as CONSULTANT) agrees as follows:

a. Compliance with Regulations: CONSULTANT shall comply with the regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time, (hereinafter referred to as the REGULATIONS), which are herein incorporated by reference and made a part of this agreement.

b. Nondiscrimination: CONSULTANT, with regard to the work performed by it during the AGREEMENT, shall not discriminate on the grounds of race, color, sex, national origin, religion, age, or disability in the selection and retention of sub-applicants, including procurements of materials and leases of equipment. CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the agreement covers a program set forth in Appendix B of the Regulations.

c. Solicitations for Sub-agreements, Including Procurements of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by CONSULTANT for work to be performed under a Sub- agreement, including procurements of materials or leases of equipment, each potential sub-applicant or supplier shall be notified by CONSULTANT of the CONSULTANT'S obligations under this Agreement and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.

d. Information and Reports: CONSULTANT shall provide all information and reports required by the Regulations, or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the recipient or FHWA to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of CONSULTANT is in the exclusive possession of another who fails or refuses to furnish this information, CONSULTANT shall so certify to the recipient or FHWA as appropriate, and shall set forth what efforts CONSULTANT has made to obtain the information.

e. Sanctions for Noncompliance: In the event of CONSULTANT's noncompliance with the nondiscrimination provisions of this agreement, the recipient shall impose such agreement sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

    i. withholding of payments to CONSULTANT under the Agreement within a reasonable period of time, not to exceed 90 days; and/or

    ii. cancellation, termination or suspension of the Agreement, in whole or in part.

f. Incorporation of Provisions: CONSULTANT shall include the provisions of paragraphs (1) through (6) in every sub-agreement, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

CONSULTANT shall take such action with respect to any sub-agreement or procurement as the recipient or FHWA may direct as a means of enforcing such provisions including sanctions for noncompliance, provided, however, that, in the event CONSULTANT becomes involved in, or is threatened with, litigation with a sub-applicant or supplier as a result of such direction, CONSULTANT may request the recipient enter into such litigation to protect the interests of the State, and, in addition, CONSULTANT may request the United States to enter into such litigation to protect the interests of the United States.

APPENDIX B
CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Assurance 4:

NOW THEREFORE, the U.S. Department of Transportation as authorized by law and upon the condition that the recipient will accept title to the lands and maintain the project constructed thereon in accordance with Title 23 U.S.C., the regulations for the administration of the preceding statute, and the policies and procedures prescribed by the FHWA of the U.S. Department of Transportation in accordance and in compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. § 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the recipient all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto the recipient and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the recipient, its successors and assigns. The recipient, in consideration of the conveyance of said lands and interest in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and]* (2) that the recipient will use the lands and interests in lands and interest in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended [, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said lands, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction].*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

APPENDIX C
CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY, FACILITY, OR PROGRAM

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the recipient pursuant to the provisions of Assurance 7(a):

A. The (grantee, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that:

    1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) will maintain and operate such facilities and services in compliance with all requirements imposed by the Acts and Regulations(as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.

B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Non-discrimination covenants, the recipient will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.*

C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the recipient will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the recipient and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX D
CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED UNDER THE ACTIVITY, FACILITY OR PROGRAM

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by the recipient pursuant to the provisions of Assurance 7(b):

A. The (grantee, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest ,and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, "as a covenant running with the land") that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on,

over, or under such land, and the furnishings of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits or, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations, as amended, set forth in this Assurance.

B. With respect to (licenses, leases, permits, etc.) in the event of breach of any of the above of the above Non-discrimination covenants, the recipient will have the right to terminate the (license, permits, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.*

C. With respect to deeds, in the event of breach of any of the above Non-discrimination covenants, the recipient will there upon revert to and vest in and become the absolute property of the recipient and its assigns.

APPENDIX E

During the performance of this contract, the CONSULTANT, for itself, its assignees, and successors in interest (hereinafter referred to as the "CONSULTANT") agrees to comply with the following non-discrimination statutes and authorities, including, but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), prohibits discrimination on the basis of sex;
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination of the basis of disability in the operation of public entities, public and private transportation systems, places of

public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations 49 C.F.R. parts 37 and 38;

- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of Limited English Proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C.1681 et seq).

ARTICLE XXXIII NOTIFICATION

All notices hereunder and communications regarding interpretation of the terms of this AGREEMENT and changes thereto, shall be effected by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid, and addressed as follows:

CONSULTANT: MGE ENGINEERING, INC.

Robert Sennett ,Project Manager

7415 Greenhaven Dr #100

Sacramento, CA 95831

LOCAL AGENCY: PLUMAS COUNTY DEPT OF PUBLIC WORKS

Rob Thorman , Contract Administrator

1834 E Main St

Quincy, CA 95971

ARTICLE XXXIV CONTRACT

The two parties to this AGREEMENT, who are the before named CONSULTANT and the before named LOCAL AGENCY, hereby agree that this AGREEMENT constitutes the entire AGREEMENT which is made and concluded in duplicate between the two parties. Both of these parties for and in consideration of the payments to be made, conditions mentioned, and work to be performed; each agree to diligently perform in accordance with the terms and conditions of this AGREEMENT as evidenced by the signatures below.

ARTICLE XXXV SIGNATURES

CONTRACTOR:

MGE Engineering Inc., a California Corporation

By: _____
Name: Robert E, Sennett
Title: Vice President
Date signed: 4/24/2024

By: _____
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 4/23/2024

COUNTY:

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

By: _____
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed: 5.7.24

ATTEST:

By: _____
Name: Allen Hiskey
Title: Clerk of the Board
Date signed: 5/7/24

Approved as to form:
Craig Settlemire
Counsel

ATTACHMENT 1

COST PROPOSAL / RATE SHEET

COST PROPOSAL - Page 1 of 3

SPECIFIC RATE OF COMPENSATION (USE FOR ON-CALL OR AS-NEEDED CONTRACTS)
(NON- PREVAILING WAGE CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Consultant MGE Engineering, Inc. [X] Prime Consultant [ ] Subconsultant [ ] 2nd Tier Subconsultant

Project No. Plumas County On-Call Contract No. _____ Participation Amount $ N/A Date 4/4/2024

For Combined Rate	Fringe Benefit % + General &Administrative %				=	Combined ICR %	
OR							
For Home Office Rate	Fringe Benefit	47.32%	+ General &Administrative	109.76%	=	Home Office ICR	157.08%
For Field Office Rate	Fringe Benefit	48.51%	+ General &Administrative	77.56%	=	Field Office ICR	126.07%
				Fee	=		10%

BILLING INFORMATION / CALCULATION INFORMATION

Name/Job Title/Classification1	Hourly Billing Rates[2] Straight[3]	To(1.5x)	To(2x)	Effective date of hourly rate From	To	Actual or Avg. hourly rate[4]	% or $ increase	Hourly range – for Classification only
H. Fred Huang, PE	$ 480.74	NA	NA	3/1/2024	12/31/2024	$ 170.00	0%	Not Applicable
President	$ 504.78	NA	NA	1/1/2025	12/31/2025	$ 178.50	5%	
	$ 530.02	NA	NA	1/1/2026	12/31/2026	$ 187.43	5%	
	$ 556.52	NA	NA	1/1/2027	12/31/2027	$ 196.80	5%	
	$ 584.34	NA	NA	1/1/2028	12/31/2028	$ 206.64	5%	
Robert Sennett, PE, SE*	$ 361.97	NA	NA	3/1/2024	12/31/2024	$ 128.00	0%	Not Applicable
Principal Engineer	$ 380.07	NA	NA	1/1/2025	12/31/2025	$ 134.40	5%	
	$ 399.07	NA	NA	1/1/2026	12/31/2026	$ 141.12	5%	
	$ 419.02	NA	NA	1/1/2027	12/31/2027	$ 148.18	5%	
	$ 439.98	NA	NA	1/1/2028	12/31/2028	$ 155.58	5%	
Nader Tammanie, PE	$ 361.97	NA	NA	3/1/2024	12/31/2024	$ 128.00	0%	Not Applicable
Principal Engineer	$ 380.07	NA	NA	1/1/2025	12/31/2025	$ 134.40	5%	
	$ 399.07	NA	NA	1/1/2026	12/31/2026	$ 141.12	5%	
	$ 419.02	NA	NA	1/1/2027	12/31/2027	$ 148.18	5%	
	$ 439.98	NA	NA	1/1/2028	12/31/2028	$ 155.58	5%	

Kang Chen, PE Principal Engineer	$ 328.03	NA	NA	3/1/2024	12/31/2024	$ 116.00	0%	Not Applicable
	$ 344.44	NA	NA	1/1/2025	12/31/2025	$ 121.80	5%	
	$ 361.66	NA	NA	1/1/2026	12/31/2026	$ 127.89	5%	
	$ 379.74	NA	NA	1/1/2027	12/31/2027	$ 134.28	5%	
	$ 398.73	NA	NA	1/1/2028	12/31/2028	$ 141.00	5%	
Stephen Hawkins, PE, QSD* Supervising Engineer Project Manager	$ 282.79	NA	NA	3/1/2024	12/31/2024	$ 100.00	0%	Not Applicable
	$ 296.93	NA	NA	1/1/2025	12/31/2025	$ 105.00	5%	
	$ 311.77	NA	NA	1/1/2026	12/31/2026	$ 110.25	5%	
	$ 327.36	NA	NA	1/1/2027	12/31/2027	$ 115.76	5%	
	$ 343.73	NA	NA	1/1/2028	12/31/2028	$ 121.55	5%	
Martin McIlroy, PE, PG, CEG* Supervising Engineer/Geologist	$ 268.65	NA	NA	3/1/2024	12/31/2024	$ 95.00	0%	Not Applicable
	$ 282.08	NA	NA	1/1/2025	12/31/2025	$ 99.75	5%	
	$ 296.19	NA	NA	1/1/2026	12/31/2026	$ 104.74	5%	
	$ 310.99	NA	NA	1/1/2027	12/31/2027	$ 109.97	5%	
	$ 326.54	NA	NA	1/1/2028	12/31/2028	$ 115.47	5%	
Mark Salmon, PE, SE Supervising Engineer	$ 325.21	NA	NA	3/1/2024	12/31/2024	$ 115.00	0%	Not Applicable
	$ 341.47	NA	NA	1/1/2025	12/31/2025	$ 120.75	5%	
	$ 358.54	NA	NA	1/1/2026	12/31/2026	$ 126.79	5%	
	$ 376.47	NA	NA	1/1/2027	12/31/2027	$ 133.13	5%	
	$ 395.29	NA	NA	1/1/2028	12/31/2028	$ 139.78	5%	
Joe Siemers, PE, QSD * Senior Construction Manager	$ 243.20	NA	NA	3/1/2024	12/31/2024	$ 86.00	0%	Not Applicable
	$ 255.36	NA	NA	1/1/2025	12/31/2025	$ 90.30	5%	
	$ 268.13	NA	NA	1/1/2026	12/31/2026	$ 94.82	5%	
	$ 281.53	NA	NA	1/1/2027	12/31/2027	$ 99.56	5%	
	$ 295.61	NA	NA	1/1/2028	12/31/2028	$ 104.53	5%	
Wesley Sennett, PE, SE* Senior Engineer	$ 248.85	NA	NA	3/1/2024	12/31/2024	$ 88.00	0%	Not Applicable
	$ 261.30	NA	NA	1/1/2025	12/31/2025	$ 92.40	5%	
	$ 274.36	NA	NA	1/1/2026	12/31/2026	$ 97.02	5%	
	$ 288.08	NA	NA	1/1/2027	12/31/2027	$ 101.87	5%	
	$ 302.48	NA	NA	1/1/2028	12/31/2028	$ 106.96	5%	
Danny Vang, PE, SE Senior Engineer	$ 271.48	NA	NA	3/1/2024	12/31/2024	$ 96.00	0%	Not Applicable
	$ 285.05	NA	NA	1/1/2025	12/31/2025	$ 100.80	5%	
	$ 299.30	NA	NA	1/1/2026	12/31/2026	$ 105.84	5%	
	$ 314.27	NA	NA	1/1/2027	12/31/2027	$ 111.13	5%	
	$ 329.98	NA	NA	1/1/2028	12/31/2028	$ 116.69	5%	
Eric Monzon, PE Senior Engineer	$ 254.51	NA	NA	3/1/2024	12/31/2024	$ 90.00	0%	Not Applicable
	$ 267.23	NA	NA	1/1/2025	12/31/2025	$ 94.50	5%	
	$ 280.60	NA	NA	1/1/2026	12/31/2026	$ 99.23	5%	
	$ 294.63	NA	NA	1/1/2027	12/31/2027	$ 104.19	5%	
	$ 309.36	NA	NA	1/1/2028	12/31/2028	$ 109.40	5%	

Bradley Reichel, PE, QSD*	$ 240.37	NA	NA	3/1/2024	12/31/2024	$ 85.00	0%	Not Applicable
Senior Engineer	$ 252.39	NA	NA	1/1/2025	12/31/2025	$ 89.25	5%	
	$ 265.01	NA	NA	1/1/2026	12/31/2026	$ 93.71	5%	
	$ 278.26	NA	NA	1/1/2027	12/31/2027	$ 98.40	5%	
	$ 292.17	NA	NA	1/1/2028	12/31/2028	$ 103.32	5%	
James Patrick, PE	$ 217.75	NA	NA	3/1/2024	12/31/2024	$ 77.00	0%	Not Applicable
Senior Engineer	$ 228.63	NA	NA	1/1/2025	12/31/2025	$ 80.85	5%	
	$ 240.07	NA	NA	1/1/2026	12/31/2026	$ 84.89	5%	
	$ 252.07	NA	NA	1/1/2027	12/31/2027	$ 89.14	5%	
	$ 264.67	NA	NA	1/1/2028	12/31/2028	$ 93.59	5%	
Peter Zhao, PE	$ 203.61	NA	NA	3/1/2024	12/31/2024	$ 72.00	0%	Not Applicable
Associate Engineer	$ 213.79	NA	NA	1/1/2025	12/31/2025	$ 75.60	5%	
	$ 224.48	NA	NA	1/1/2026	12/31/2026	$ 79.38	5%	
	$ 235.70	NA	NA	1/1/2027	12/31/2027	$ 83.35	5%	
	$ 247.49	NA	NA	1/1/2028	12/31/2028	$ 87.52	5%	
Jason Herberg, PE	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	Not Applicable
Associate Engineer	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	
Kai Wang, PE	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	Not Applicable
Associate Engineer	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	
Mohammad Rezaian **	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2024	$ 75.00	0%	Not Applicable
Senior Construction Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2025	12/31/2025	$ 78.75	5%	
	$ 205.62	$ 308.44	$ 411.25	1/1/2026	12/31/2026	$ 82.69	5%	
	$ 215.91	$ 323.86	$ 431.81	1/1/2027	12/31/2027	$ 86.82	5%	
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	
Steve Matranga, PE	$ 197.95	NA	NA	3/1/2024	12/31/2024	$ 70.00	0%	Not Applicable
Staff Engineer/Office Engineer	$ 207.85	NA	NA	1/1/2025	12/31/2025	$ 73.50	5%	
	$ 218.24	NA	NA	1/1/2026	12/31/2026	$ 77.18	5%	
	$ 229.15	NA	NA	1/1/2027	12/31/2027	$ 81.03	5%	
	$ 240.61	NA	NA	1/1/2028	12/31/2028	$ 85.09	5%	
Manouch Mahmoudzadeh, PE **	$ 181.14	$ 271.70	$ 362.27	3/1/2024	12/31/2024	$ 72.84	0%	Not Applicable
Senior Construction Engineer	$ 190.19	$ 285.29	$ 380.39	1/1/2025	12/31/2025	$ 76.48	5%	
Office Engineer	$ 199.70	$ 299.55	$ 399.41	1/1/2026	12/31/2026	$ 80.31	5%	
	$ 209.69	$ 314.53	$ 419.38	1/1/2027	12/31/2027	$ 84.32	5%	
	$ 220.17	$ 330.26	$ 440.34	1/1/2028	12/31/2028	$ 88.54	5%	

John Rogers, PE **	$ 196.45	$ 294.68	$ 392.91	3/1/2024	12/31/2024	$ 79.00	0%	Not Applicable
Senior Construction Engineer	$ 206.28	$ 309.42	$ 412.56	1/1/2025	12/31/2025	$ 82.95	5%	
Office Engineer	$ 216.59	$ 324.89	$ 433.18	1/1/2026	12/31/2026	$ 87.10	5%	
	$ 227.42	$ 341.13	$ 454.84	1/1/2027	12/31/2027	$ 91.45	5%	
	$ 238.79	$ 358.19	$ 477.58	1/1/2028	12/31/2028	$ 96.02	5%	
Peter Yang **	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2024	$ 75.00	0%	Not Applicable
Construction Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2025	12/31/2025	$ 78.75	5%	
	$ 205.62	$ 308.44	$ 411.25	1/1/2026	12/31/2026	$ 82.69	5%	
	$ 215.91	$ 323.86	$ 431.81	1/1/2027	12/31/2027	$ 86.82	5%	
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	
Staff	$ 104.63	NA	NA	3/1/2024	12/31/2024	$ 37.00	0%	34.00 - 40.00
Assistant Engineer	$ 109.86	NA	NA	1/1/2025	12/31/2025	$ 38.85	5%	35.70 - 42.00
	$ 115.36	NA	NA	1/1/2026	12/31/2026	$ 40.79	5%	37.49 - 44.10
	$ 121.12	NA	NA	1/1/2027	12/31/2027	$ 42.83	5%	39.36 - 46.31
	$ 127.18	NA	NA	1/1/2028	12/31/2028	$ 44.97	5%	41.33 - 48.62
Staff Inspector**	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2025	$ 75.00	0%	75.00 - 80.00
Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2026	12/31/2026	$ 78.75	5%	78.75 - 84.00
	$ 205.62	$ 308.44	$ 411.25	1/1/2027	12/31/2027	$ 82.69	5%	82.69 - 88.20
	$ 215.91	$ 323.86	$ 431.81	1/1/2028	12/31/2028	$ 86.82	5%	86.82 - 92.61
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	91.16 - 97.24
Staff	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	64.00 - 72.00
CADD	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	67.20 - 75.60
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	70.56 - 79.38
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	74.09 - 83.35
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	77.79 - 87.52
Staff	$ 141.39	$ 212.09	$ 282.79	3/1/2024	12/31/2024	$ 50.00	0%	45.00 - 55.00
Office Administration	$ 148.46	$ 222.70	$ 296.93	1/1/2025	12/31/2025	$ 52.50	5%	47.25 - 57.75
	$ 155.89	$ 233.83	$ 311.77	1/1/2026	12/31/2026	$ 55.13	5%	49.61 - 60.64
	$ 163.68	$ 245.52	$ 327.36	1/1/2027	12/31/2027	$ 57.88	5%	52.09 - 63.67
	$ 171.87	$ 257.80	$ 343.73	1/1/2028	12/31/2028	$ 60.78	5%	54.70 - 66.85

NOTES:

1. Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended.
3. Billing rate = actual hourly rate * (1+ ICR) * (1+ Fee). Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans. All costs must comply with the Federal cost principles for reimbursement.
4. For named employees and key personnel enter the actual hourly rate. For classifications only, enter the Average Hourly Rate for that classification.

COST PROPOSAL Page 2 of 3

SPECIFIC RATE OF COMPENSATION (USE FOR ON-CALL OR AS-NEEDED CONTRACTS)
(CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Consultant MGE Engineering, Inc. [X] Prime Consultant [ ] Subconsultant

Project No. Plumas County On-Call Contract No. _____ Date 4/4/2024

SCHEDULE OF OTHER DIRECT COST ITEMS (Add additional pages as necessary)				
Description of Item	**Quantity**	**Unit**	**Unit Cost**	**Total**
Mileage Costs	1	Mile	Federal Rate	$TBD
Per Diem	1	Day	CT Travel Guide	$TBD
Reproduction	1	Ea	At Cost	$TBD
Delivery	1	Ea	At Cost	$TBD
Subconsultant 1:				$TBD
Subconsultant 2:				$TBD
Subconsultant 3:				$TBD

Note: Add additional pages if necessary.

NOTES:
1. List other direct cost items with estimated costs. These costs should be competitive in their respective industries and supported with appropriate documentation.
2. Proposed ODC items should be consistently billed regardless of client and contract type.
3. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
4. Items such as special tooling, will be reimbursed at actual cost with supporting documentation (invoice).
5. Items listed above that would be considered "tools of the trade" are not reimbursable as other direct cost.
6. Travel costs should be pre-approved by the contracting agency and shall not exceed current State Department of Personnel Administration rules.
7. If mileage is claimed, the rate should be properly supported by the consultant's calculation of their actual costs for company vehicles. In addition, the miles claimed should be supported by mileage logs.
8. If a consultant proposes rental costs for a vehicle, the company must demonstrate that this is its standard procedure for all of their contracts and that they do not own any vehicles that could be used for the same purpose.
9. The cost proposal format shall not be amended. All costs must comply with the Federal cost principles.
10. Add additional pages if necessary.
11. Subconsultants must provide their own cost proposals.

50	68	
45	64	
55	72	

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

7. Generally Accepted Accounting Principles (GAAP)
8. Terms and conditions of the contract
9. Title 23 United States Code Section 112 - Letting of Contracts
10. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
11. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
12. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (as applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE

Title *: President

Signature : H F Huang

Date of Certification (mm/dd/yyyy): 4/4/2024

Email: fhuang@mgeeng.com

Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

On-Call Bridge/Civil and Construction Engineering Services

COST PROPOSAL 4: FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

Please Note: Consultant completes all items in yellow highlight

CONSULTANT MGE Engineering, Inc. PRIME X SUB _____

PROJECT NO. On-call Civil and Construction Engineering Services, Plumas County CONTRACT NO._____ DATE April 4, 2024

CONTRACT TYPE Specific Rates of Compensation _____ (LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)

Prime Consultant's Contract Amount $_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates

A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + 5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

Exempt Employee Loaded Billing Rates

C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

Home Office Personnel:	Fringe Benefit %		Overhead %		General Administration %		Combined %
NORMAL	47.32%	+		+	109.76%	=	157.08%
OVERTIME	47.32%	+		+	109.76%	=	157.08%
Field Office Personnel:	**Fringe Benefit %**		**Overhead %**		**General Administration %**		**Combined %**
NORMAL	48.51%	+		+	77.56%	=	126.07%
OVERTIME	48.51%	+		+	77.56%	=	126.07%
					Fee	=	10.00%
					Applicable Multiplier Delta Base (Field)	=	1.00
					Applicable Multiplier Fringe (Field)	=	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL)	DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			Loaded Hourly Billing Rates			% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe	Total Base Salary + Fringe Benefits			Base Salary			Estimate	Total = Base + Fringe																						
		From	To	Straight	1.5 OT	2.0 OT	Benefits	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Fringe	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	OT (1.5x)	OT (2x)			
Joe Siemers, PE		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.00**	$86.00	$86.00	$11.49	$97.49	$97.49	$97.49	$25.81	($2.33)	($30.46)	$0.00	$1.60	($26.54)	$0.00	$0.00	($26.54)	$0.00	($2.33)	($3.92)	$213.86	$213.86	$240.40		**$ 86.00**	
Sr. Construction Engineer		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$90.30**	$90.30	$90.30	$11.49	$101.79	$101.79	$101.79	$30.11	$1.97	($26.16)	$0.00	$5.90	($22.24)	$0.00	$0.00	($22.24)	$0.00	$0.00	($3.92)	$224.56	$224.56	$246.80	5.00%	**$ 90.30**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$94.82**	$94.82	$94.82	$11.49	$106.31	$106.31	$106.31	$34.63	$6.49	($21.64)	$0.00	$10.42	($17.72)	$0.00	$0.00	($17.72)	$0.00	$0.00	($3.92)	$235.80	$235.80	$253.52	5.00%	**$ 94.82**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$99.56**	$99.56	$99.56	$11.49	$111.05	$111.05	$111.05	$39.37	$11.24	($16.90)	$0.00	$15.16	($12.98)	$0.00	$0.00	($12.98)	$0.00	$0.00	($3.92)	$247.58	$247.58	$260.56	5.00%	**$ 99.56**	
Prevailing Wage Work		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$104.54**	$104.54	$104.54	$11.49	$116.03	$116.03	$116.03	$44.35	$16.22	($11.92)	$0.00	$20.14	($8.00)	$0.00	$0.00	($8.00)	$0.00	$0.00	($3.92)	$259.97	$259.97	$267.97	5.00%	**$ 104.54**	
(Exempt)																																			
Joe Siemers, PE		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.00**	$86.00	$86.00	$11.49	$97.49	$97.49	$97.49	$25.81	($2.33)	($30.46)	$0.00	$1.60	($26.54)	$0.00	$0.00	($26.54)	$0.00	($2.33)	($3.92)	$213.86	$213.86	$240.40		**$ 86.00**	
Sr. Construction Engineer		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$90.30**	$90.30	$90.30	$11.49	$101.79	$101.79	$101.79	$30.11	$1.97	($26.16)	$0.00	$5.90	($22.24)	$0.00	$0.00	($22.24)	$0.00	$0.00	($3.92)	$224.56	$224.56	$246.80	5.00%	**$ 90.30**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$94.82**	$94.82	$94.82	$11.49	$106.31	$106.31	$106.31	$34.63	$6.49	($21.64)	$0.00	$10.42	($17.72)	$0.00	$0.00	($17.72)	$0.00	$0.00	($3.92)	$235.80	$235.80	$253.52	5.00%	**$ 94.82**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$99.56**	$99.56	$99.56	$11.49	$111.05	$111.05	$111.05	$39.37	$11.24	($16.90)	$0.00	$15.16	($12.98)	$0.00	$0.00	($12.98)	$0.00	$0.00	($3.92)	$247.58	$247.58	$260.56	5.00%	**$ 99.56**	
Prevailing Wage Work	FIELD	1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$104.54**	$104.54	$104.54	$11.49	$116.03	$116.03	$116.03	$44.35	$16.22	($11.92)	$0.00	$20.14	($8.00)	$0.00	$0.00	($8.00)	$0.00	$0.00	($3.92)	$259.97	$259.97	$267.97	5.00%	**$ 104.54**	N/A
(Exempt)																																			
Manouch Mahmoudzadeh, PE		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$72.84**	$109.26	$145.68	$11.49	$84.33	$120.75	$157.17	$12.65	$20.94	$29.22	$0.00	$24.86	$33.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$181.14	$217.56	$253.98		**$ 72.84**	
Structure Rep/Resident Engineer/Inspector		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$76.48**	$114.72	$152.96	$11.49	$87.97	$126.21	$164.45	$16.29	$26.40	$36.50	$0.00	$30.32	$40.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$190.19	$228.43	$266.67	5.00%	**$ 76.48**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$80.30**	$120.45	$160.60	$11.49	$91.79	$131.94	$172.09	$20.11	$32.13	$44.14	$0.00	$36.05	$48.06	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$199.69	$239.84	$279.99	5.00%	**$ 80.30**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$84.32**	$126.48	$168.64	$11.49	$95.81	$137.97	$180.13	$24.13	$38.16	$52.18	$0.00	$42.08	$56.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$209.68	$251.84	$294.00	5.00%	**$ 84.32**	
Prevailing Wage Work	FIELD	1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$88.54**	$132.81	$177.08	$11.49	$100.03	$144.30	$188.57	$28.35	$44.49	$60.62	$0.00	$48.41	$64.54	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$220.18	$264.45	$308.72	5.00%	**$ 88.54**	N/A
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$88.54**	$132.81	$177.08	$11.49	$100.03	$144.30	$188.57	$28.35	$44.49	$60.62	$0.00	$48.41	$64.54	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$220.18	$264.45	$308.72	5.00%	**$ 88.54**	
Mohammad Rezaian		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51		**$ 75.00**	
Construction Inspector		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%	**$ 78.75**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%	**$ 82.69**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%	**$ 86.82**	
Prevailing Wage Work	FIELD	1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%	**$ 91.16**	N/A
(non-Exempt)																																			
John Rogers, PE		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$79.00**	$118.50	$158.00	$11.49	$90.49	$129.99	$169.49	$18.81	$30.18	$41.54	$0.00	$34.10	$45.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$196.45	$235.95	$275.45		**$ 79.00**	
Construction Inspector		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.95**	$124.43	$165.90	$11.49	$94.44	$135.92	$177.39	$22.76	$36.10	$49.44	$0.00	$40.02	$53.36	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$206.28	$247.75	$289.23	5.00%	**$ 82.95**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$87.10**	$130.65	$174.20	$11.49	$98.59	$142.14	$185.69	$26.91	$42.33	$57.74	$0.00	$46.25	$61.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$216.60	$260.15	$303.70	5.00%	**$ 87.10**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.46**	$137.19	$182.92	$11.49	$102.95	$148.68	$194.41	$31.27	$48.87	$66.46	$0.00	$52.79	$70.38	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227.44	$273.17	$318.90	5.00%	**$ 91.46**	
Prevailing Wage Work	FIELD	1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$96.03**	$144.05	$192.06	$11.49	$107.52	$155.54	$203.55	$35.84	$55.72	$75.60	$0.00	$59.64	$79.52	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$238.80	$286.82	$334.83	5.00%	**$ 96.03**	N/A
(non-Exempt)																																			
Staff		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51		**$ 75.00**	
Construction Inspector		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%	**$ 78.75**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%	**$ 82.69**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%	**$ 86.82**	
Prevailing Wage Work	FIELD	1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%	**$ 91.16**	N/A
(non-Exempt)																																			
Staff		1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51		**$ 75.00**	
Construction Inspector		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%	**$ 78.75**	
Group 2		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%	**$ 82.69**	
		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%	**$ 86.82**	
Prevailing Wage Work	OFFICE	1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%	**$ 91.16**	N/A
(non-Exempt)																																			

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.
5. Travel Time Charges
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow:
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fringe)
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

COST PROPOSAL 4: FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

CONSULTANT MGE Engineering, Inc. PRIME ____ ____ SUB__X___

PROJECT NO.____ CONTRACT NO.____ DATE April 4, 2024

CONTRACT TYPE____ *(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)*

Total Other Direct Costs Amount $____

SCHEDULE OF OTHER DIRECT COST ITEMS

Prime Consultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Per Diem		N/C
B. Company Vehicles		N/C
C. Personal Vehicles (Mileage)	mile	IRS Rate
Other		
A. FCCM *	% Labor	0.04%

* Facilities Capital Cost of Money (FCCM) will be billed as an Other Direct Cost based on the sum of actual hourly rates (AHR) of each employee (Emp) and the number of monthly hours billed (MHB) multiplied by the FCCM

MGE Engineering, Inc.		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Per Diem	day	GT Travel Guide
B. Rental Vehicles	1	at cost
C. Personal Vehicles (Mileage)	mile	IRS Rate
Other Laboratory Testing	SEE FEE SCHEDULE	
Redproduction	ea	at cost
Special Deliveries	ea	at cost

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Communications		
A. Printing & Reproduction *		N/C
B.Cell Phone		N/C
Computer		
A. Laptop		N/C
Vehicles		
A. Vehicle		N/C
Delivery Services		
A. FEDEX/UPS/ IS Postal *		N/C
Miscellaneous		
A.Travel Expenses	Each	Note 2
* Extensive printing/shipping	Each	Actual

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		Note 2
A.		
B.		
C.		
Vehicles		N/C

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Vehicle		N/C
B.		
C.		

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B		
C.		
Travel		
A. Travel		Note 2
B.		
C.		

Please Note: Consultant completes all applicable items and deletes what is not applicable

Important Notes:

1. "N/C" denotes No Charge
2. Pre-approved travel and Per Diem will be reimbursed in accordance with the current Caltrans Travel Guide for consultants, and detailed in executed Task Order Cost Estimates. No charge will be invoiced for employee relocation costs.
3. Actual costs are based on prices from appropriate vendors and should be competitive in their respective industries. The costs will be supported with appropriate documents detailed in executed Task Order Cost Estimates. Proposed vendors shall be presented in the Task Order Cost Estimate for each project. Pre-approval by the Caltrans Contract Manager will be required and shall be submitted along with the actual invoice.
4. Parking, tolls and local transportation cost resulting from commuting to and from the employee's residence to the job site as assigned in the Task Order are not reimbursable.
5. Other Direct Cost (ODC) items claimed shall be in compliance with 48 Code of Federal Regulation, Chapter 1, part 31 (Federal Acquisition Regulation – FAR cost principles) and shall be consistent with the firm's company-wide allocation policies and charging practices with all clients including federal government, state governments, local agencies and private clients.
6. Proposed items shall be consistently billed directly to all clients (Commercial entities, Federal Govt., State Govt., and Local Govt. Agency), and not just when the client will pay for them as a direct cost.
7. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
8. For those items listed here as "tools of the trade" that is part of indirect cost and not applicable as a direct cost, note as Not Applicable (NA).

PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Thorman, Director of Public Works**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve and authorize the chair to sign Amendment 10 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Snake Lake Bridge Replacement; No General Fund Impact; road funds; approved as to form by County Counsel.**

Recommendation:

The Department of Public Works respectfully recommends that the Board of Supervisors approve the Chair to sign Amendment 10 and authorize the Department to pay MGE Engineering Inc. the agreed upon not to exceed amount of $5,163.71.

Background and Discussion:

The Department of Public Works is currently working to rebuild the Snake Lake Road Bridge in Plumas County, California. The project is in Caltrans District 2 and the Federal Aid Number is BRLO-5909(082). The project is federally funded through the federalized State Transportation Improvement Program: Regional Improvement Program (RPSTPL), which is administered by Caltrans. The attached scope includes not exceed amount of $5,163.71.

Action:

Approve and authorize the chair to sign Amendment 10 between Plumas County Department of Public Works and MGE Engineering, Inc. to provide contract document preparation for Snake Lake Bridge Replacement; No General Fund Impact; road funds; approved as to form by County Counsel.

Fiscal Impact:

No General Fund impact. Road.

Attachments:

1. MGE Amend No 1
2. MGE Amend No 2
3. MGE Amend No 3
4. MGE Amend No 4
5. MGE Amend No 5
6. MGE Amend No 6
7. MGE Amend No 7
8. MGE Contract

AMENDMENT NO. 1
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Snake Lake Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The Plumas County Department of Public Works (County), under an existing on-call agreement with MGE Engineering, Inc., is providing civil engineering services in support of the Snake Lake Bridge Project. The project site is located on County Road 422 (Bucks Lake Road), over the Spanish Creek.

Snake Lake Bridge over Spanish Creek is a single-lane, clear-span steel pony truss with high abutment walls comprised of precast concrete panels with tieback anchors and was constructed in 1969.

The existing bridge was classified as structurally deficient by Caltrans as a result of their biannual inspection. The panels comprising the abutment wall were identified as having failed. The superstructure of the bridge was coded as being in a serious condition, indicating deterioration affecting primary structural components. The crossing is currently posted for a truck speed limit of 15 MPH. The bridge provides access to the U.S. Forest Service and private lands east of the unincorporated community of Meadow Valley. The new bridge will enhance traffic safety and improve conditions in Spanish Creek by providing an increased flow area.

The project is federally funded through the Federal Highway Bridge Program, which is administered by the California Department of Transportation (Caltrans).

Scope of Work

The Scope of Work includes revision to the CDFW 2081 Incidental Take Permit (ITP) application and restoration design, as well as a restoration Plan, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project., scope attached hereto as Exhibit A.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Eighteen Thousand, Three Hundred Three dollars and Fifty cents ($18,303.50); leaving one million three hundred thirty-one six hundred ninety-six dollars and fifty cents remaining ($1,331.696.50).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice.

2E2

_____Consultants Initials RWT County Initials

Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 1 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 6/4/2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 6/4/2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 5-24-2024

Fred Huang, Chief Financial Officer

Date: 5-24-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 5/15/2024

County Counsel

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

_____Consultants Initials RWT County Initials

EXHIBIT A
SCOPE OF WORK

SNAKE LAKE ROAD BRIDGE REPLACEMENT

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans, MGE will need to update the PS&E for the Snake Lake Road Bridge replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, contract items and cost estimate. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2023 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2023 Standard Plans and Specifications.

Deliverables: Updated Cost Estimate.

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

MGE Engineering Amendment 1
FEE ESTIMATE PROPOSAL - ITP SUPPORT & RESTORATION DESIGN AMENDMENT

		Project Manager/QC Review	Supervising Civil Engineer	Senior Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$223.40	$248.85	$192.30	$141.39		
		R. Sennett	S. Hawkins	J. Rogers	W. Sennett	Structures	Staff		
Task 0	**Project Management**								
0.1	Project Coordination	8						8	$2,895.75
	Task 0 Total Hours	**8**	**0**	**0**	**0**	**0**	**0**	**8**	**$2,895.75**
	Total Project Hours/Costs	**8**	**0**	**0**	**0**	**0**	**0**	**8**	**$2,895.75**

Escalation	$0.00
ODC's	$0.00
AECOM	$15,407.75
Total =	***$18,303.50***

Exhibit B

AMENDMENT NO. 2
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Snake Lake Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The Plumas County Department of Public Works (County), under an existing on-call agreement with MGE Engineering, Inc., is providing civil engineering services in support of the Snake Lake Bridge Project. The project site is located on County Road 422 (Bucks Lake Road), over the Spanish Creek.

Snake Lake Bridge over Spanish Creek is a single-lane, clear-span steel pony truss with high abutment walls comprised of precast concrete panels with tieback anchors and was constructed in 1969.

The existing bridge was classified as structurally deficient by Caltrans as a result of their biannual inspection. The panels comprising the abutment wall were identified as having failed. The superstructure of the bridge was coded as being in a serious condition, indicating deterioration affecting primary structural components. The crossing is currently posted for a truck speed limit of 15 MPH. The bridge provides access to the U.S. Forest Service and private lands east of the unincorporated community of Meadow Valley. The new bridge will enhance traffic safety and improve conditions in Spanish Creek by providing an increased flow area.

The project is federally funded through the Federal Highway Bridge Program, which is administered by the California Department of Transportation (Caltrans).

Scope of Work

The Scope of Work includes additional time to support revisions to the Biological Assessment to include foothill yellow-legged frog for the revised USFWS Biological Opinion, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project. It also includes additional project management time for the extended time frame of the project., scope attached hereto as Exhibit A.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Sixteen Thousand, Seven Hundred Forty-Six dollars and two cents ($16,746.02); leaving on million three hundred fourteen nine hundred fifty dollars and forty-eight cents remaining ($1,314,950.48).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County

shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 2 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 6/4/2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 6/4/2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 5-30-2024

Fred Huang, Chief Financial Officer

Date: 5-30-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 5/15/2024

County Counsel
Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

_____Consultants Initials

RWT County Initials

EXHIBIT A
SCOPE OF WORK

SNAKE LAKE ROAD BRIDGE REPLACEMENT

Amendment No. 2 scope of work includes additional time to support revisions to the Biological Assessment to include foothill yellow-legged frog for the revised USFWS Biological Opinion, meet with agency staff as required, and respond to data requests from the County and agencies. It also includes additional project management time for the extended time frame of the project.

SCHEDULE

MGE anticipates completing the updates within 4 weeks following notice to proceed.

MGE Engineering Amendment 2
FEE ESTIMATE PROPOSAL - 401 & 404 BA SUPPORT

		Project Manager/QC Review	Supervising Civil Engineer	Senior Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$223.40	$248.85	$192.30	$141.39		
		R. Sennett	S. Hawkins	J. Rogers	W. Sennett	Structures	Staff		
Task 0	**Project Management**								
0.1	Project Coordination	4						4	$1,447.87
	Task 0 Total Hours	4	0	0	0	0	0	4	**$1,447.87**
	Total Project Hours/Costs	4	0	0	0	0	0	4	**$1,447.87**

Escalation	$0.00
ODC's	$0.00
AECOM	$15,298.15
Total =	***$16,746.02***

EXHIBIT B

EXHIBIT 10-H1 COST PROPOSAL Page 1 OF 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed **Prime Consultant** ☐ **Subconsultant** **2nd Tier Subconsultant**

Consultant MGE Engineering, Inc.

Project No. **Amendment 2 Snake Lake BA Suport** Contract No. _____ Date 4/26/2024

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal/Project Manager	Robert Sennett	4	$128.00	$512.00
Supervising Civil Engineer	Stephen Hawkins	0	$100.00	$0.00
Senior Engineer	John Rogers	0	$79.00	$0.00
Senior Engineer	Wesley Sennett	0	$88.00	$0.00
CAD Technician	Staff	0	$68.00	$0.00
Administrative Assistant	Staff	0	$50.00	$0.00
				$0.00
				$0.00
				$0.00
				$0.00
	Total Hours	4		

LABOR COSTS

a) Subtotal Direct Labor Costs $512.00

b) Anticipated Salary Increases (see page 2 for calculation) $0.00

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] $512.00

INDIRECT COSTS

d) Fringe Benefits (Rate: 47.32%) e) Total Fringe Benefits [(c) x (d)] $242.28

f) Overhead (Rate: 0.00%) g) Overhead [(c) x (f)] $0.00

h) General and Administrative (Rate: 109.76%) i) Gen & Admin [(c) x (h)] $561.97

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)] $804.25

FIXED FEE (Rate: 10.00%) **k) TOTAL FIXED FEE** [(c) + (j)] x (q)] $131.62

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) – ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs		mile		$0.00
Per Diem	1	lump sum		$0.00
Special Deliveries		each		$0.00

l) TOTAL OTHER DIRECT COSTS $0.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

AECOM	$15,298.15

m) TOTAL SUBCONSULTANTS' COSTS $15,298.15

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)] $15,298.15

TOTAL COST [(c) + (j) + (k) + (n)] $16,746.02

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal		Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
$512.00		4	=	$128.00	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	$128.00	+	4.0%	=	$133.12	Year 2 Avg Hourly Rate
Year 2	$133.12	+	4.0%	=	$138.44	Year 3 Avg Hourly Rate
Year 3	$138.44	+	4.0%	=	$143.98	Year 4 Avg Hourly Rate
Year 4	$143.98	+	4.0%	=	$149.74	Year 5 Avg Hourly Rate
Year 5	$149.74	+	4.0%	=	$155.73	Year 6 Avg Hourly Rate
Year 6	$155.73	+	4.0%	=	$161.96	Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	4.0	=	4.0	Estimated Hours Year 1
Year 2	0.00%	*	4.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	4.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	4.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	4.0	=	0.0	Estimated Hours Year 5
Year 6	0.00%	*	4.0	=	0.0	Estimated Hours Year 6
Total	100%		Total	=	4.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	$128.00	*	4.0	=	$512.00	Estimated Hours Year 1
Year 2	$133.12	*	0.0	=	$0.00	Estimated Hours Year 2
Year 3	$138.44	*	0.0	=	$0.00	Estimated Hours Year 3
Year 4	$143.98	*	0.0	=	$0.00	Estimated Hours Year 4
Year 5	$149.74	*	0.0	=	$0.00	Estimated Hours Year 5
Year 6	$155.73	*	0.0	=	$0.00	Estimated Hours Year 6
	Total Direct Labor Cost with Escalation			=	$512.00	
	Direct Labor Subtotal before Escalation			=	$512.00	
	Estimated total of Direct Labor Salary Increase			=	**$0.00**	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable.
(i.e. $250,000 x 2% x 5 yrs = $25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1 Generally Accepted Accounting Principles (GAAP)
2 Terms and conditions of the contract
3 Title 23 United States Code Section 112 - Letting of Contracts
4 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE Title *: President

Signature :  Date of Certification (mm/dd/yyyy): 5/8/2020

Email: fhuang@mgeeng.com Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Provide additional permitting application services.

AMENDMENT NO. 3
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
For the
Graeagle-Johnsville Road Rehabilitation Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background

The County, in coordination with the California Department of Transportation (Caltrans) and Federal Highway Administration (FHWA), proposes to rehabilitate Graeagle-Johnsville Road from post mile (PM) 1.82 to PM 5.15 in Plumas County, California. The project is in Caltrans District 2 and the Federal Aid Number is RPSTPL-5909(116). The project is on lands managed by the Plumas National Forest (PNF) (PM 1.82-2.85) and Plumas-Eureka State Park (PM 2.85— 5.15). The project is federally funded through the federalized State Transportation Improvement Program: Regional Improvement Program (RPSTPL), which is administered by Caltrans. The study area for the project is approximately 39.56 acres.

Scope of Work

Update the current plan set to comply with the new Caltrans 2024 Standard Plans and Specifications. Update will also included notice to bidders and special provisions, Bid book, Cost estimate and PS&E checklist.

Compensation

Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Nine Thousand, Nine Hundred Fifty Four dollars and Fourteen cents ($9,954.14).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Project Schedule.

The Consultant shall complete the project as set forth in the Scope of Work.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

Publicworks

PES Consultants Initials

RWT County Initials

Term.

The term of this Agreement commences November 1, 2024, and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 3 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors

Date: 03DEC2024

ATTEST:

Allen Hiskey
Clerk of the Board of Supervisors

Date: 03DEC 2024

CONSULTANT
MGE Engineering, Inc.

Robert E. Sennett, Vice President

Date: 11-14-2024

Fred Huang, Chief Financial Officer

Date: 11-14-2024

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Date: 11/13/2024

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

DES Consultants Initials

RWT County Initials

Exhibit A

GRAEAGLE-JOHNSVILLE ROAD REHABILITATION

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Graeagle-Johnsville Road Rehabilitation project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2024 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2024 Standard Plans and Specifications. Unit costs will be checked to ensure the estimate reflects current bid prices for the bid items.

Deliverables: Updated Cost Estimate.

TASK 1.5 – PS&E CHECKLIST

MGE will complete the Caltrans PS&E Checklist (Exhibit 12-D) to be attached to the PS&E certification form which will be completed by the County.

Deliverables: PS&E Checklist (Exhibit 12-D)

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

MGE Engineering Amendment 4
FEE ESTIMATE PROPOSAL - GRAEAGLE-JOHNSVILLE ROAD REHABILITATION
PS&E UPDATE TO 2024 STANDARDS

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$0.00	$0.00		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	**PS&E Update**								
1.1	Plans Update	2	1	8				11	$2,748.70
1.2	Notice to Bidders and Special Provisions Update	10						10	$3,619.69
1.3	Bid Book Update	2						2	$723.94
1.4	Cost Estimate Update		4					4	$1,131.15
1.5	PS&E Checklist	4	1					5	$1,730.66
	Task 1 Total Hours	**18**	**6**	**8**	**0**	**0**	**0**	**32**	**$9,954.14**
	Total Project Hours/Costs	**18**	**6**	**8**	**0**	**0**	**0**	**32**	**$9,954.14**

Escalation	$0.00
ODC's	$0.00
Total =	***$9,954.14***

AMENDMENT NO. 4
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services for
Transportation Improvement Projects
for the
Traffic Impact Analysis for the Court Street Closure Proposal

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013, is hereby amended as follows:

Project Background
On September 9, 2024, the Board of Supervisors received a proposal from the Public Works Department for the closure of Court Street. During this meeting, The Plumas County Public Works Department expressed concerns with the intersection design of Main Street, Crescent Street and Court Street. These concerns involve the speed at which motorists enter the downtown commercial core where pedestrians and cyclists are more prevalent, and illegal traffic movements common at this intersection. Motorists often enter the Main Street commercial core at unsafe speeds. In addition, motorists also enter Court Street from Main Street (SR 70) at speeds which pose safety concerns for pedestrians using the crosswalk between Dame Shirley Park and the Courthouse, and for vehicles backing out of parking spaces along the west side of Court Steet.

Based on public comment during the Board of Supervisors meeting held on September 9, 2024, it was determined that a traffic analysis of this proposal was warranted. The County, through its On-call Engineering Services contract with MGE Engineering, Inc., has obtained the attached scope and cost to prepare this analysis.

The traffic analysis is funded through the Plumas County Transportation Commission's transportation planning funds.

Scope of Work
The Scope of Work will be as set forth in Exhibit "A" attached hereto.

Compensation
Consultant shall be paid in accordance with the Fee Schedule, included as Exhibit "B" and incorporated herein by reference. The cost of the project is Thirty-Four Thousand, Seven Hundred Eighty-Six Dollars and Forty-One Cents ($34,786.41).

Consultant shall submit an invoice to County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Consultants Initials

hfh

County Initials

Project Schedule.
The Consultant shall complete the project as set forth in the Scope of Work (Exhibit A).

Other Contract Provisions.
All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

Term.
The term of this Agreement commences upon execution of this agreement and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 4 to be executed by and through their respective authorized officers, as of the date first above written.

COUNTY OF PLUMAS
A political subdivision of the State of California

Greg Hagwood, Chair
Board of Supervisors
Date: 17DEC2024

ATTEST:
Allen Hiskey
Clerk of the Board of Supervisors
Date: 17DEC2024

CONSULTANT
MGE Engineering, Inc.
Robert E. Sennett, Vice President
Date: 12/18/2024

Fred Huang, Chief Financial Officer
Date: 12/18/2024

Approved as to form:
Craig Settlemire
Counsel
Date: 12/9/2024

Taxpayer ID Number – 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B – Fee Schedule

Consultants Initials
hfh

County Initials

TJKM

November 1, 2024

Mr. Jim Graham
Executive Director
Plumas County Transportation Commission
JimGraham@countyofplumas.com

Subject: Scope of Work to assess Traffic Impacts for Court Street Closure in City of Quincy, Plumas County, CA.

Dear Mr. Jim:

TJKM Transportation Consultants is pleased to present this proposal to assess the Traffic Impacts for Court Street Closure in City of Quincy, California. Based on the information provided, we understand that Plumas County Public Works Department has concerns with the intersection design of Main Street, Crescent Street, and Court Street. These concerns involve overspeeding, pedestrian/bike safety, and illegal traffic movements. Public Works staff suggested the possibility of closing off Court Street access to and from Main Street during public engagement/community meetings. Eliminating the access of Court Street onto Main Street will affect traffic patterns and parking on Court Street. Public Works and Plumas County Transportation Commission staff have developed a conceptual proposal for the Court Street closure and a redesign of the parking configuration along Court Street. Regarding this, County staff approached TJKM to evaluate the traffic impacts onto surrounding streets due to the closure of Court Street.

Our scope of work is based on our working knowledge of the area and our experience with similar traffic study projects.

Scope of Work

- TJKM will verify existing field conditions, documenting intersection lane geometry, traffic conditions, left and right turn lane pocket lengths, and any unusual conditions.
- TJKM will document existing conditions, including transit, existing pedestrian and bicycle routes, and note any possible impacts of Closure of Court Street would have upon these facilities.
- TJKM will assess traffic conditions at the following study intersections. County will provide the vehicular, bicycle, pedestrian, and heavy vehicle data during the weekday morning (7-9 AM) and afternoon (4-6 PM) periods.

1. Crescent Street and Lawrence Street
2. Main Street and Crescent Street-Court Street
3. Main Street and Bradley Street
4. Main Street and Church Street
5. Main Street and Lawrence Street
6. Jackson Street and Bradley Street-Coburn Street

- County will provide the 24-hour Average Daily Traffic Counts (ADT) including vehicle class, and speeds for the following study segments:

1. Main Street between Buchanan Street and Crescent Street
2. Main Street between Crescent Street and Lawrence Street
3. Main Street between Church Street and Lawrence Street
4. Main Street between Quincy Junction Road and Claremont Drive
5. Jackson Street between Buchanan Street and Court Street
6. Lawrence Street between Cloman Avenue and Church Street

- TJKM will conduct Level of Service (LOS) traffic operations analysis using Highway Capacity Calculation method at the roadway segments under the following scenarios. We will utilize Synchro traffic software and analyze the study intersections based on the methodology presented in the Transportation Research Board's (TRB) Highway Capacity Manual, 6th Edition (HCM). The analysis will include assessment of the weekday morning (AM) peak, and weekday afternoon (PM). The analysis will include the following scenarios:
  - Existing Conditions;
  - Existing plus Project Conditions (Court Street Closure)
- Impacts of the project on the surrounding road system will be identified by comparing the results of the project LOS and queuing calculations between "no Project" and "plus Project" conditions. Intersection and Roadway segment impact criteria used by the County will be used to identify significant impacts / inconsistencies. Improvement measures will be recommended to offset impacts, as appropriate; measures will include geometric changes, and installation of all-way stop conversions or traffic signals.
- TJKM will prepare a draft traffic study report consistent with the Plumas County Transportation Study Guidelines that summarizes analysis findings and recommendations for County review and feedback. If necessary, minor comments from the County regarding this study will then be incorporated into a final report.
- TJKM will attend one virtual meeting with County to discuss the Draft report and will provide the responses to the questions.

- We anticipate to deliver a draft report within 6 to 8 weeks after notice-to-proceed, and after field data has been provided. TJKM will expedite the project to meet your schedule but does not guarantee delivery of the report before 6 weeks.

Thank you for considering TJKM again for your transportation consulting needs. If you have any questions or concerns regarding our proposal, do not hesitate to contact us.

Sincerely,

Ruta Jariwala
Project Manager
(p) 408.421.0768
(e) rjariwala@tjkm.com

Fee Schedule - Exhibit B

MGE Engineering Amendment 4
FEE ESTIMATE PROPOSAL - COURT STREET CLOSURE TRAFFIC STUDY

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$0.00	$141.39		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	**Traffic Study**								
1.1	Project Management	2					2	4	$1,006.73
1.2	Qc Review of Draft & Final Traffic Study Report	4						4	$1,447.87
1.3	Meeting (virtual) to Discuss Draft Report Findings & Recommendations	2						2	$723.94
								0	$0.00
		4							
	Task 1 Total Hours	12	0	0	0	0	2	14	$4,626.41
	Total Project Hours/Costs	12	0	0	0	0	2	14	$4,626.41
								Escalation	$0.00
								ODC's	$0.00
								TJKM	$30,160.00
								Total =	***$34,786.41***

AMENDMENT NO. 5
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
Snake Lake Road Bridge Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The County, in coordination with the California Department of Transportation (Caltrans), proposes to replace the Snake Lake Bridge. The Department of Public Works is actively working on the Snake Lake Road Bridge Replacement Project. As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Snake Lake Road Bridge Replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification.

Scope of Work

The scope of work will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is TEN THOUSAND NINE HUNDRED AND NINETY-FOUR AND 80/100 DOLLARS ($10,994.80).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences November 1, 2024, and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement. County's Board of

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from November 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions.

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 5 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: Robert E Sennett II
Name: Robert E. Sennett
Title: Vice President
Date signed: 1/21/2025

By: Fred Huang
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 1/21/25

COUNTY:

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

By:
Name: KEVIN GOSS
Chair, Board of Supervisors
Date signed: 14 JAN 2025

ATTEST:

By:
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 14 JAN 2025

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A - Scope of Work
Exhibit B - Fee Schedule

EXHIBIT "A"

SNAKE LAKE ROAD BRIDGE REPLACEMENT

PS&E UPDATE

As a result of Caltrans issuing updated Standard Specifications and Standard Plans for 2024, MGE will need to update the PS&E for the Snake Lake Road Bridge Replacement project for bidding and construction. Work scope will include updating the project plans, Notice to Bidders and Special Provisions, Bid Book, Contract Items, Cost Estimate, and completion of the Caltrans PS&E Checklist for PS&E Certification. Work scope tasks will include the following:

TASK 1.1 – PLANS UPDATE

MGE will update the current plan set to comply with the new 2024 Standard Plans and Specifications.

Deliverable: Updated Plans.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS UPDATE

MGE will update the current Notice to Bidder and Special Provisions to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Update Notice To Bidders and Special Provisions.

TASK 1.3 – BID BOOK UPDATE

MGE will update the current Bid Book to comply with the new 2024 Standard Plans and Specifications.

Deliverables: Updated Bid Book.

TASK 1.4 – COST ESTIMATE UPDATE

MGE will update the current Cost Estimate to comply with the new 2024 Standard Plans and Specifications. Unit costs will be checked to ensure the estimate reflects current bid prices for the bid items.

Deliverables: Updated Cost Estimate.

TASK 1.5 – PS&E CHECKLIST

MGE will complete the Caltrans PS&E Checklist (Exhibit 12-D) to be attached to the PS&E certification form which will be completed by the County.

Deliverables: PS&E Checklist (Exhibit 12-D)

SCHEDULE

MGE anticipates completing the updates to the PS&E within 4 weeks following notice to proceed.

EXHIBIT "B"

MGE Engineering Amendment 5
FEE ESTIMATE PROPOSAL - SNAKE LAKE ROAD BRIDGE REPLACEMENT
PS&E UPDATE TO 2024 STANDARDS

		Project Manager	Supervising Civil Engineer	Senior Civil Engineer	Senior Engineer	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$361.97	$282.79	$217.75	$0.00	$192.30	$0.00		
		R. Sennett	S. Hawkins	J. Patrick					
Task 1	PS&E Update								
1.1	Plans Update	4				12		16	$3,755.42
1.2	Notice to Bidders and Special Provisions Update	10						10	$3,619.69
1.3	Bid Book Update	2						2	$723.94
1.4	Cost Estimate Update	4						4	$1,447.87
1.5	PS&E Checklist	4						4	$1,447.87
	Task 1 Total Hours	**24**	**0**	**0**	**0**	**12**	**0**	**36**	**$10,994.80**
	Total Project Hours/Costs	**24**	**0**	**0**	**0**	**12**	**0**	**36**	**$10,994.80**
								Escalation	$0.00
								ODC's	$0.00
								Total =	*$10,994.80*

AMENDMENT NO. 6
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
A23 Pavement Rehabilitation Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The Plumas County Department of Public Works proposes to overlay 3.8 miles of Beckwourth-Calpine Road (A23)(CR109). The overlay begins at the Marble Hot Springs road intersection and goes south to the county line. MGE has been tasked to assist the County through the end of this construction project.

Scope of Work

The scope of work will include Plan and Cost Estimate Review, Notice to Bidders and Special Provisions, Bid Book, Resident and Office Engineer Support, Material Testing and Project Construction Closeout as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is One Hundred and Sixty-Six Thousand Five Hundred and Thirty-nine Dollars and Eight Cents ($166,539.08).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences April 1, 2024, and shall remain in effect through March 30, 2026, unless terminated earlier pursuant to this Agreement. County's Board of

RES
HHH Consultants

All County Initials

Clerk

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from April 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions.

All other contract provisions set forth in May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 6 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: _____
Name: Robert E. Sennett
Title: Vice President
Date signed: 5-1-2025

By: _____
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 5-1-2025

COUNTY:

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

By: _____
Chair, Board of Supervisors
Date signed: 13 May 2025

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 13 May 2025

Approved as to form:

_____
Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A
Exhibit B

RES
FHH Consultants

AH County Initials

EXHIBIT "A"

BECKWOURTH-CALPINE RD PAVEMENT REHABILITATION (A23)(CR 109)

TASK 1 - SPECIAL PROVISIONS & CONTRACT DOCUMENT PREPARATION

This project includes 3.8 miles of pavement rehabilitation along Beckwourth-Calpine Road (CR 109). Rehabilitation work will include cold planing asphalt concrete pavement, asphalt concrete overlay, placing shoulder backing, pavement striping, and traffic control. MGE is tasked to develop the project Special Provisions and prepare the Notice to Bidders & Special Provisions and Bid and Contract documents. Special provisions and contract documents will be prepared in accordance with the 2024 Caltrans Standard Specifications. Work scope will include reviewing and commenting on the draft project plans, preparation of the Notice to Bidders and Special Provisions and Bid Book. This project is not federally funded, so no DBE, PS&E Checklist, or federal requirements are needed. Work scope tasks will include the following:

TASK 1.1 – PLAN & COST ESTIMATE REVIEW

MGE will review the draft plans and estimate for consistency and for compliance with the 2024 Standard Plans and Specifications. Review comments will be discussed and resolved with the County.

Deliverable: Plan and Estimate Review Comments.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS

MGE will prepare the technical Special Provisions for the project and prepare the Notice to Bidders and Special Provisions document for County review. Following resolution of County comments, MGE will finalize the Notice to Bidders and Special Provisions.

Deliverables: Draft and Final Notice to Bidders and Special Provisions.

TASK 1.3 – BID BOOK

MGE will prepare the Bid Book for the project. Following resolution of County comments, MGE will finalize the Bid Book.

Deliverables: Draft and Final Bid Book.

TASK 2 – RESIDENT ENGINEER SUPPORT

This task includes providing resident engineer (RE) support services. MGE will provide an RE, Office Engineer, and perform inspection, project documentation and testing services as required. Work scope tasks will include the following:

TASK 2.1 – RESIDENT ENGINEER

MGE will provide an RE to oversee and direct the inspection, material testing requirements and construction file record keeping.

Deliverables:

2.1.1 Coordinate with the County for a pre-job review and administering the pre-construction conference with the prime contractor. Also, documenting the project with photos for pre-construction existing condition.

2.1.2 Reviewing contractor Submittals and RFI's in a timely manner to not impact construction schedule.

2.1.3 Daily paperwork – MGE will review and assist the County in all daily paperwork required under Caltrans requirements. All project files will be maintained per procedures established by Caltrans and the County and will include:

- Daily observation of construction work, including quantities, material tags and job site safety. MGE will notify the County in advance of any significant activities to permit their participation.
- A photo record for the project site and adjacent properties to document preconstruction conditions including a photo log and descriptions of the work being recorded, date, weather and time.

2.1.4 Determine field quantities for progress pay estimates to the contractor with quantity sheets to verify amounts.

2.1.5 Determine validity of potential contract change orders and present to the County for input on resolution if valid.

2.1.6 Working with the County's input on negotiating potential claims to avoid potential claims, and if not possible, assisting the County in any potential claims defense.

2.1.7 Project Team Meetings - Weekly Meetings - MGE will schedule, prepare for, and conduct Project Team Meetings with the County and the Contractor on an as needed basis to discuss schedule, task progress, and issues to be addressed. Key team members will be present at each team meeting depending on items to be discussed in person.
Deliverables:

- *Meeting agendas*
- *Meeting materials (graphics, visual aids and other presentation items).*
- *Updated Issue/Action Item/Decision Log*
- *Updated Project Schedule*
- *Meeting minutes*

2.1.8 Invoices – MGE will prepare periodic invoices providing a summary of work, including covered dates of service, and copies of invoices from any subconsultants. Invoices will include the County's project number and consultant agreement number and will be consistent with the Local Assistance Procedures Manual, Chapter 10, Section 10.11 under "Invoicing (or Progress Payments)". MGE will follow Caltrans and County guidelines for submitting invoices.

Task 2.2 – Office Engineer

MGE will provide an Office Engineer to manage project records per Caltrans Construction Manual and County Standards, document weekly meetings as necessary, provide labor compliance monitoring, coordinate with County staff on Submittals, RFI's, progress pay estimates and other functions that need County coordination.

Deliverables:

2.2.1 Records Filing System - MGE will develop a project records filing system with applicable records for this project in the 63 File Category System outlined in the Caltrans Construction Manual. Project files will be kept up-to-date and will be monitored by the Office Engineer. Files will be maintained on a folder in Dropbox that the County will have access to at all times during the project.

2.2.2 Records Maintenance - MGE will:

- Receive and process Contractor-developed material, plan, and Requests for Information (RFI) and Submittals.
- Develop and maintain a log of Contractor-developed submittals.
- Review for approval of any Contractor-developed submittals for staging, traffic handling, and other Contractor-developed plans.
- Maintain records so that the County can successfully refute Contractor claims for extra work and pass any Caltrans records audits.
- Provide Labor Compliance to monitor and audit certified payrolls of the Contractor and their subcontractor's personnel to verify compliance with all State and Federal laws.
- Conduct required labor compliance interviews in the field.
- Review potential contract change orders (CCO) for contractual and technical merit with the County's concurrence. Prepare independent cost estimate and schedule analysis of work. Prepare CCO's covering extra work authorized by the County. Negotiate CCO's for County-approved extra work keeping the County fully informed of status. Maintain daily extra work bills, quantity measurements, or such other information as necessary to document payment to the Contractor for the extra work. Maintain change order summary reports.
- Determine pay quantities and prepare monthly progress estimates for the County.

TASK 2.3 – MATERIAL TESTING

2.3.1 CME as a subconsultant to MGE will perform all materials testing in accordance with the Construction Contract documents, Caltrans' standards and Plumas County Department of Public Works Quality Assurance Program (QAP) 1/14/2025.

Deliverables:

- *Current Laboratory and individual tester certifications*
- *Copies of all test results*

TASK 2.4 – PROJECT CONSTRUCTION CLOSEOUT

2.4.1 MGE will:

- Perform final observation of the project upon completion and provide written certification of substantial conformity with PS&E. Collect all written warranties provided by vendors, manufacturers, and CONTRACTOR.
- Compute the final quantities and prepare the final estimate.
- Determine over-runs and under-runs and prepare a report of the same with explanation of each. Prepare the Final Invoice, Final Detail Estimate, Change Order Summary, Liquidated Damages/Contractors' Claims Report, Materials Certification, Report of Completion, and such other forms and reports as may be required.
- Provide the original set of project records, including inspections reports, summaries, testing documentation, meeting minutes, RFIs, schedules, correspondence, maps, plans, photo record,

shop drawings, submittals, and manufacturers literature. An electronic copy of the project computer files will also be provided.

- Assist the County with post-completion dispute resolution.

2.4.2 Project Punch List

MGE will assist the County in a list of items to be addressed to complete the project, or "punch list". The punch list will be typed, dated, and show the preparer's name and contact telephone number. Each item will reference the plan sheet number on which the item is drawn, the specifications reference and the exact shortcoming. In addition, MGE will schedule and conduct a project walk-through with the County and Contractor personnel to establish a "punch list" of items of work that are not satisfactory. MGE will assist the County in getting "punch list" items resolved.

Deliverables: Three copies of each punch list

2.4.3 Project As-Builts

MGE will coordinate with the Contractor to prepare a set of "as-built" plans. The as-built plans will be provided on the 24"x36" white paper provided by the County. All as-built information will be legibly hand-written in indelible red ink. Language will be developed for agreement by the Contractor, MGE and the County for completeness and accuracy. In addition, MGE will obtain from the County a set of full-size plans to be used as a working set of "as-built" drawings to note all changes as they occur.

Deliverables: Original as-built plans

County Responsibilities:

MGE's understanding is that the following will be provided by the County:

- Provide copies of construction contract documents.
- Processing of Progress Pay Estimates, and Final Estimate.
- Appropriate staff available for meetings, site visits.
- Discuss with the Resident Engineer, recommendations made by the Resident Engineer.
- Review Construction Change Orders prior to authorization.
- Process authorized Construction Change Orders, if estimated contract cost increase, for approval by the Board of Supervisors.
- Forward RFIs to the design engineer, and coordinate subsequent discussions amongst the project team, if necessary.
- Provide Project Control for Construction (Survey).
- Review notifications or letters prepared by the Resident Engineer prior to transmittal.

SCHEDULE

MGE anticipates completing Task 1 within 3 weeks following notice to proceed. MGE anticipates finalizing the contract documents within 1 week following receipt of County review comments.

MGE anticipates a construction duration of 30 working days.

EXHIBIT "B"

MGE Engineering Amendment 6
FEE ESTIMATE PROPOSAL - BECKWOURTH-CALPINE ROAD (A23) PAVEMENT REHABILITATION
PREPARATION OF SPECIFICATIONS AND CONTRACT DOCUMENTS, & RESIDENT ENGINEER SERVICES

		Principal Engineer	Construction Manager	Office Engineer	CME - Construction Materials Engineers - Materials Testing	CAD Technician	Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$381.76	$257.34	$206.44	$0.00	$0.00	$149.88		
1	**Special Provisions & Contract Document Preparation**	P. Sennett	J. Siemers	S. Mantranga					
1.1	Plans & Cost Estimate Review	4						4	$1,527.06
1.2	Notice to Bidders and Special Provisions	20					2	22	$7,935.03
1.3	Bid Book	16					2	18	$6,407.98
	Task 1 Total Hours	40	0	0	0	0	4	44	$15,870.06
	Task 1 Subtotal Costs	$15,270.55	$0.00	$0.00			$599.51		$15,870.06
2	**Resident Engineer Support**								
2.1	Resident Engineer Support		280					280	$72,054.38
2.2	Office Engineer			160				160	$33,029.64
2.3	Material Testing							0	$0.00
	Task 2 Total Hours	0	280	160	0	0	0	440	$105,084.02
	Task 2 Subtotal Costs	$0.00	$72,054.38	$33,029.64	$35,805.00		$0.00		$140,889.02
	Total Project Hours/Costs	40	280	160	0	0	4	484	$156,759.08

Escalation	$0.00
ODC's	$9,780.00
CME	
Total =	***$166,539.08***

AMENDMENT NO. 7
to the
PROFESSIONAL SERVICES AGREEMENT

On-Call Civil Engineering Services
Transportation Improvements Projects for the
Greenville Sidewalk Repair Project

The May 7, 2024, PROFESSIONAL SERVICES AGREEMENT, by and between the COUNTY OF PLUMAS ("County") and MGE Engineering, Inc., a California Corporation ("Consultant"), County Contract No. P.W.R.D. 24-013 is hereby amended as follows:

Project Background

The Plumas County Department of Public Works proposes to repair the sidewalks resulting from the fire that heavily damaged the community of Greenville. Portions of sidewalks were damaged from high heat, emergency response vehicles and heavy equipment while restoration efforts were taking place. MGE has been tasked to assist the County with the plan review and bidding process.

Scope of Work

The scope of work will include Plan Review, Notice to Bidders and Special Provisions, and Bid Book as identified in the Scope of Work, which is attached hereto as Exhibit "A".

Compensation

Consultant shall be paid in accordance with the Fee Schedule, which is attached hereto as Exhibit "B" and incorporated herein by this reference. The cost is Eleven Thousand Two Hundred and Eighty-eight Dollars and Ninety Cents ($11,288.90).

Consultant shall submit an invoice to the County no more frequently than each calendar month, and County shall issue payment to Consultant within thirty (30) days of County's receipt of an undisputed invoice. Each invoice must specify the hours worked, services purchased from sub-consultants, or other expenses incurred consistent with the Scope of Work.

Protect Schedule

The Consultant shall complete the work, set forth above in the Project Schedule which is mentioned hereto on Exhibit "A".

Term

The term of this Agreement commences June 17, 2025, and shall remain in effect through March 30, 2026, unless terminated earlier pursuant to this Agreement. County's Board of

HTH
DES Consultants

AH County Initials

Clerk

2D1

Supervisors hereby ratifies, and approves for payment, services provided by Contractor from June 2, 2025, to the date of approval of this Agreement by the Board of Supervisors.

Other Contract Provisions

All other contract provisions set forth in the May 7, 2024, Professional Services Agreement first referenced above remain unchanged.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 7 to be executed by and through their respective authorized officers, as of the date first above written.

CONTRACTOR:

MGE Engineering Inc.

By: Robert E Sennett III
Name: Robert E. Sennett
Title: Vice President
Date signed: 6-9-25

By: H T Huang
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 6-9-25

COUNTY:

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

By:
Chair, Board of Supervisors
Date signed: 6.17.25

ATTEST:

By:
Allen Hiskey
Clerk of the Board of Supervisors
Date signed: 6.17.25

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Taxpayer ID Number — 68-0231292

Attachments: Exhibit A
Exhibit B

HTH
DES Consultant Initials

AH County Initials

EXHIBIT "A"

GREENVILLE SIDEWALK REPAIR

TASK 1 - SPECIAL PROVISIONS & CONTRACT DOCUMENT PREPARATION

This project includes replacement of damaged sidewalks, curbs, gutters, ramps, and driveway aprons within the City of Greenville, CA. MGE is tasked to develop the project Special Provisions and prepare the Notice to Bidders & Special Provisions and Bid and Contract documents. Special provisions and contract documents will be prepared in accordance with the 2024 Caltrans Standard Specifications. Work scope will include reviewing and commenting on the draft project plans, preparation of the Notice to Bidders and Special Provisions and Bid Book. This project is not federally funded, so no DBE, PS&E Checklist, or federal requirements are needed. Work scope tasks will include the following:

TASK 1.1 – PLAN REVIEW

MGE will review the draft plans for consistency and for compliance with the 2024 Standard Plans and Specifications. Review comments will be discussed and resolved with the County.

Deliverable: Plan Review Comments.

TASK 1.2 – NOTICE TO BIDDERS AND SPECIAL PROVISIONS

MGE will prépare the technical Special Provisions for the project and prepare the Notice to Bidders and Special Provisions document for County review. Following resolution of County comments, MGE will finalize the Notice to Bidders and Special Provisions.

Deliverables: Draft and Final Notice to Bidders and Special Provisions.

TASK 1.3 – BID BOOK

MGE will prepare the Bid Book for the project. Following resolution of County comments, MGE will finalize the Bid Book.

Deliverables: Draft and Final Bid Book.

SCHEDULE

MGE anticipates completing Task 1 within 2 weeks following notice to proceed. MGE anticipates finalizing the contract documents within 1 week following receipt of County review comments.

MGE anticipates a construction duration of 45 working days.

MGE Engineering Amendment 7
FEE ESTIMATE PROPOSAL - GREENVILLE SIDEWALK REPAIR PROJECT
PREPARATION OF SPECIFICATIONS AND CONTRACT DOCUMENTS

		Principal Engineer					Administrative Assistant	MGE Total Hours	MGE Cost Per Task
	Billing Rate ($/hour)	$381.76					$149.88		
		R. Sennett							
Task 1	Special Provisions & Contract Document Preparation								
1.1	Plan Review	4						4	$1,527.06
1.2	Notice to Bidders and Special Provisions	16					2	18	$6,407.98
1.3	Bid Book	8					2	10	$3,353.87
	Task 1 Total Hours	28					4	32	$11,288.90
	Task 1 Subtotal Costs	$10,689.39					$599.51		$11,288.90
	Total Project Hours/Costs	28	0	0	0	0	4	32	$11,288.90
								Escalation	$0.00
								ODC's	$0.00
								Total =	$11,288.90

EXHIBIT "B"

EXHIBIT 10-H1 COST PROPOSAL Page 1 OF 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(DESIGN, ENGINEERING AND ENVIRONMENTAL STUDIES)

Note: Mark-ups are Not Allowed Prime Consultant ☐ Subconsultant ☐ 2nd Tier Subconsultant

Consultant MGE Engineering, Inc.

Project No. Amendment 7 Greenville Sidewalk Repair Contract No. _____ Date 6/3/2025

DIRECT LABOR

Classification/Title	Name	Hours	Actual Hourly Rate	Total
Principal Engineer	Robert Sennett	28	$135.00	$3,780.00
Construction Manager	Joe Siemers	0	$91.00	$0.00
Office Engineer	Steve Mantranga	0	$73.00	$0.00
Senior Engineer	Staff	0	$0.00	$0.00
CAD Technician	Staff	0	$0.00	$0.00
Administrative Assistant	Staff	4	$53.00	$212.00
				$0.00
				$0.00
				$0.00
				$0.00
	Total Hours	32		

LABOR COSTS

a) Subtotal Direct Labor Costs $3,992.00

b) Anticipated Salary Increases (see page 2 for calculation) $0.00

c) TOTAL DIRECT LABOR COSTS [(a) + (b)] $3,992.00

INDIRECT COSTS

d) Fringe Benefits (Rate: 47.32%) e) Total Fringe Benefits [(c) x (d)] $1,889.01

f) Overhead (Rate: 0.00%) g) Overhead [(c) x (f)] $0.00

h) General and Administrative (Rate: 109.76%) i) Gen & Admin [(c) x (h)] $4,381.62

j) TOTAL INDIRECT COSTS [(e) + (g) + (i)] $6,270.63

FIXED FEE (Rate: 10.00%) **k) TOTAL FIXED FEE [(c) + (j)] x (q)]** $1,026.26

l) CONSULTANT'S OTHER DIRECT COSTS (ODC) – ITEMIZE (Add additional pages if necessary)

Description of Item	Quantity	Unit	Unit Cost	Total
Mileage Costs	0	mile	$ 0.700	$0.00
Per Diem	0	lump sum	$ -	$0.00
Special Deliveries		each		$0.00

l) TOTAL OTHER DIRECT COSTS $0.00

m) SUBCONSULTANTS' COSTS (Add additional pages if necessary)

m) TOTAL SUBCONSULTANTS' COSTS $0.00

n) TOTAL OTHER DIRECT COSTS INCLUDING SUBCONSULTANTS [(l)+(m)] $0.00

TOTAL COST [(c) + (j) + (k) + (n)] $11,288.90

NOTES:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended. Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans.
3. Anticipated salary increases calculation (page 2) must accompany.

EXHIBIT 10-H1 COST PROPOSAL Page 2 of 3

COST-PLUS-FIXED FEE OR LUMP SUM OR FIRM FIXED PRICE CONTRACTS

(CALCULATIONS FOR ANTICIPATED SALARY INCREASES)

1. Calculate Average Hourly Rate for 1st year of the contract (Direct Labor Subtotal divided by total hours)

Direct Labor Subtotal per Cost Proposal		Total Hours per Cost Proposal		Avg Hourly Rate	5 Year Contract Duration
$3,992.00		32	=	$124.75	Year 1 Avg Hourly Rate

2. Calculate hourly rate for all years (Increase the Average Hourly Rate for a year by proposed escalation %)

	Avg Hourly Rate		Proposed Escalation			
Year 1	$124.75	+	4.0%	=	$129.74	Year 2 Avg Hourly Rate
Year 2	$129.74	+	4.0%	=	$134.93	Year 3 Avg Hourly Rate
Year 3	$134.93	+	4.0%	=	$140.33	Year 4 Avg Hourly Rate
Year 4	$140.33	+	4.0%	=	$145.94	Year 5 Avg Hourly Rate
Year 5	$145.94	+	4.0%	=	$151.78	Year 6 Avg Hourly Rate
Year 6	$151.78	+	4.0%	=	$157.85	Year 7 Avg Hourly Rate

3. Calculate estimated hours per year (Multiply estimate % each year by total hours)

	Estimated % Completed Each Year		Total Hours per Cost Proposal		Total Hours per Year	
Year 1	100.00%	*	32.0	=	32.0	Estimated Hours Year 1
Year 2	0.00%	*	32.0	=	0.0	Estimated Hours Year 2
Year 3	0.00%	*	32.0	=	0.0	Estimated Hours Year 3
Year 4	0.00%	*	32.0	=	0.0	Estimated Hours Year 4
Year 5	0.00%	*	32.0	=	0.0	Estimated Hours Year 5
Year 6	0.00%	*	32.0	=	0.0	Estimated Hours Year 6
Total	100%		Total	=	32.0	

4. Calculate Total Costs including Escalation (Multiply Average Hourly Rate by the number of hours)

	Avg Hourly Rate (calculated above)		Estimated hours (calculated above)		Cost per Year	
Year 1	$124.75	*	32.0	=	$3,992.00	Estimated Hours Year 1
Year 2	$129.74	*	0.0	=	$0.00	Estimated Hours Year 2
Year 3	$134.93	*	0.0	=	$0.00	Estimated Hours Year 3
Year 4	$140.33	*	0.0	=	$0.00	Estimated Hours Year 4
Year 5	$145.94	*	0.0	=	$0.00	Estimated Hours Year 5
Year 6	$151.78	*	0.0	=	$0.00	Estimated Hours Year 6
	Total Direct Labor Cost with Escalation			=	$3,992.00	
	Direct Labor Subtotal before Escalation			=	$3,992.00	
	Estimated total of Direct Labor Salary Increase			=	**$0.00**	Transfer to Page 1

NOTES:

1. This is not the only way to estimate salary increases. Other methods will be accepted if they clearly indicate the % increase, the # of years of the contract, and a breakdown of the labor to be performed each year.
2. An estimation that is based on direct labor multiplied by salary increase % multiplied by the # of years is not acceptable. (i.e. $250,000 x 2% x 5 yrs = $25,000 is not an acceptable methodology)
3. This assumes that one year will be worked at the rate on the cost proposal before salary increases are granted.
4. Calculations for anticipated salary escalation must be provided.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1 Generally Accepted Accounting Principles (GAAP)
2 Terms and conditions of the contract
3 Title 23 United States Code Section 112 - Letting of Contracts
4 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
5 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
6 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Local governments are responsible for applying only cognizant agency approved or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE Title *: President

Signature : H F Huang Date of Certification (mm/dd/yyyy): 5/8/2020

Email: fhuang@mgeeng.com Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

*An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

Preparation of contract documents.

PCPW 24-014

ON-CALL ENGINEERING SERVICES AGREEMENT

(For Local Assistance Federal-Aid Projects)

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PUBLIC WORKS

2.H.2

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ARTICLE I INTRODUCTION

A. This AGREEMENT is between the following named, hereinafter referred to as, CONSULTANT and the following named, hereinafter referred to as, LOCAL AGENCY:

The name of the "CONSULTANT" is as follows:
MGE ENGINEERING, INC.

Incorporated in the State of California
The Project Manager for the "CONSULTANT" will be Robert Sennett
The name of the "LOCAL AGENCY" is as follows:
PLUMAS COUNTY DEPARTMENT OF PUBLIC WORKS

The Contract Administrator for LOCAL AGENCY will be Rob Thorman

B. The work to be performed under this AGREEMENT is described in Article III Statement of Work and the approved CONSULTANT's Cost Proposal dated 3/25/24. The approved CONSULTANT's Cost Proposal is attached hereto Attachment 1 and incorporated by reference. If there is any conflict between the approved Cost Proposal and this AGREEMENT, this AGREEMENT shall take precedence.

C. CONSULTANT agrees to the fullest extent permitted by law, to indemnify, protect, defend, and hold harmless LOCAL AGENCY, its officers, officials, agents, employees and volunteers from and against any and all claims, damages, demands, liability, costs, losses and expenses, including without limitation, court costs and reasonable attorneys' and expert witness fees, arising out of any failure to comply with applicable law, any injury to or death of any person(s), damage to property, loss of use of property, economic loss or otherwise arising out of the performance of the work described herein, to the extent caused by a negligent act or negligent failure to act, errors, omissions, recklessness or willful misconduct incident to the performance of this AGREEMENT on the part of CONSULTANT, except such loss or damage which was caused by the sole negligence, or willful misconduct of LOCAL AGENCY, as determined by a Court of competent jurisdiction. The provisions of this section shall survive termination or suspension of this AGREEMENT.

D. CONSULTANT in the performance of this AGREEMENT, shall act in an independent capacity. It is understood and agreed that CONSULTANT (including CONSULTANT's employees) is an independent contractor and that no relationship of employer-employee exists between the Parties hereto. CONSULTANT's assigned personnel shall not be entitled to any benefits payable to employees of the LOCAL AGENCY.

E. LOCAL AGENCY is not required to make any deductions or withholdings from the compensation payable to CONSULTANT under the provisions of the AGREEMENT, and is not required to issue W-2 Forms for income and employment tax purposes for any of CONSULTANT's assigned personnel. CONSULTANT, in the performance of its obligation hereunder, is only subject to the control or direction of the LOCAL AGENCY as to the designation of tasks to be performed and the results to be accomplished.

F. Any third party person(s) employed by CONSULTANT shall be entirely and exclusively under the direction, supervision, and control of CONSULTANT. CONSULTANT hereby indemnifies and holds LOCAL AGENCY harmless from any and all claims that may be made against the LOCAL AGENCY. based upon any contention by any third party that an employer-employee relationship exists by reason of this AGREEMENT.

G. Except as expressly authorized herein, CONSULTANT's obligations under this AGREEMENT are not assignable or transferable, and CONSULTANT shall not subcontract any work, without the prior written approval of the LOCAL AGENCY. However, claims for money due or which become due to CONSULTANT from the LOCAL AGENCY under this AGREEMENT may be assigned to a financial institution or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the LOCAL AGENCY.

H. CONSULTANT shall be as fully responsible to the LOCAL AGENCY for the negligent acts and omissions of its contractors and subcontractors or subconsultants, and of persons either directly or indirectly employed by them, in the same manner as persons directly employed by CONSULTANT.

I. No alteration or variation of the terms of this AGREEMENT shall be valid, unless made in writing and signed by the parties authorized to bind the parties; and no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

J. The consideration to be paid to CONSULTANT as provided herein, shall be in compensation for all of CONSULTANT's expenses incurred in the performance hereof, including travel and per diem, unless otherwise expressly so provided.

ARTICLE II CONSULTANT'S REPORTS OR MEETINGS

A. CONSULTANT shall submit progress reports on each specific project in accordance with the Task Order. These reports shall be submitted at least once a month. The report should be sufficiently detailed for LOCAL AGENCY's Contract Administrator or Project Coordinator to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.

B. CONSULTANT's Project Manager shall meet with LOCAL AGENCY's Contract Administrator or Project Coordinator, as needed, to discuss progress on the project(s).

ARTICLE III STATEMENT OF WORK

A. CONSULTANT Services

The scope of work during the term of the primary project contract may, at the sole option of the Director of Public Works, include on-call civil and construction engineering services to be performed for other Plumas County projects (including that of other County departments or dependent special districts) that may be under the administrative jurisdiction of (or under agreement with) other Plumas County departments.

The project(s) shall be implemented by a base contract, with the specific scope of work identified and established, on an as-requested basis, through issuance of a contract amendment and a not-to-exceed fee, and a project or task schedule to be negotiated at the time of issuance of the contract amendment.

INTENTIONALLY LEFT BLANK

B. Right of Way
Right of Way needs and requirements are to be determined and shown by CONSULTANT.

C. Surveys
The CONSULTANT has the responsibility for performing preliminary surveys.

D. Subsurface Investigations
Shorings or other specialized services are to be made by others under the supervision of CONSULTANT, under appropriate provisions to be incorporated. Archaeological testing and data recovery guidance are in the Standard Environmental Reference.

E. Local Agency Obligations
All data applicable to the project and in possession of LOCAL AGENCY, another agency, or government agency that are to be made available to CONSULTANT are referred to in the AGREEMENT. Any other assistance or services to be furnished to CONSULTANT are to be stated clearly.

F. Conferences, Site Visits, Inspection of Work
This AGREEMENT provides for conferences as needed, visits to the site, and inspection of the work by representatives of the LOCAL AGENCY, State, and/or FHWA. Costs incurred by CONSULTANT for meetings, subsequent to the initial meeting shall be included in the fee.

G. Checking Shop Drawings
Shop drawing review services to be provided by CONSULTANT per the attached rate sheet.

H. CONSULTANT Services During Construction
The extent, if any of CONSULTANT's services during the course of construction as material testing, construction surveys. etc., are specified in the AGREEMENT together with the method of payment for such services.

I. Documentation and Schedules
AGREEMENTs where appropriate, shall provide that CONSULTANT document the results of the work to the satisfaction of LOCAL AGENCY, and if applicable, the State and FHWA. This may include preparation of progress and final reports, plans, specifications and estimates, or similar evidence of attainment of the AGREEMENT objectives.

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J. Deliverables and Number of Copies
The number of copies or documents to be furnished, such as reports, brochures, sets of plans, specifications, or Right of Way parcel maps shall be specified. Provision may be made for payment for additional copies.

ARTICLE IV PERFORMANCE PERIOD

A. This AGREEMENT shall go into effect on 4/16/24, contingent upon approval by LOCAL AGENCY, and CONSULTANT shall commence work after notification to proceed by LOCAL AGENCY'S Contract Administrator. The AGREEMENT shall end on 4/16/27, unless extended by AGREEMENT amendment.

B. CONSULTANT is advised that any recommendation for AGREEMENT award is not binding on LOCAL AGENCY until the AGREEMENT is fully executed and approved by LOCAL AGENCY.

C. The period of performance for each specific project shall be in accordance with the Task Order for that project. If work on a Task Order is in progress on the expiration date of this AGREEMENT, the terms of the AGREEMENT shall be extended by AGREEMENT amendment prior to the expiration of the contract to cover the time needed to complete the task order in progress only. The maximum term shall not exceed five (5) years.

ARTICLE V ALLOWABLE COSTS AND PAYMENTS

A. CONSULTANT will be reimbursed for hours worked at the hourly rates specified in the CONSULTANT's approved Cost Proposal. The specified hourly rates shall include direct salary costs, employee benefits, prevailing wages, employer payments, overhead, and fee. These rates are not adjustable for the performance period set forth in this AGREEMENT. CONSULTANT will be reimbursed within thirty (30) days upon receipt by LOCAL AGENCY'S Contract Administrator of itemized invoices in duplicate.

B. In addition, CONSULTANT will be reimbursed for incurred (actual) direct costs other than salary costs that are in the approved Cost Proposal and identified in the approved Cost Proposal and in the executed Task Order.

C. Specific projects will be assigned to CONSULTANT through issuance of Task Orders.

D. After a project to be performed under this AGREEMENT is identified by LOCAL AGENCY, LOCAL AGENCY will prepare a draft Task Order; less the cost estimate. A draft Task Order will identify the scope of services, expected results, project deliverables, period of performance, project schedule and will designate a LOCAL AGENCY Project Coordinator. The draft Task Order will be delivered to CONSULTANT for review. CONSULTANT shall return the draft Task Order within ten (10) calendar days along with a Cost Estimate, including a written estimate of the number of hours and hourly rates per staff person, any anticipated reimbursable expenses, overhead, fee if any, and total dollar amount. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signed by both LOCAL AGENCY and CONSULTANT.

E. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, both of which must be based on the labor and other rates set forth in CONSULTANT's approved Cost Proposal.

CONSULTANT shall be responsible for any future adjustments to prevailing wage rates including, but not limited to, base hourly rates and employer payments as determined by the Department of Industrial Relations. CONSULTANT is responsible for paying the appropriate rate, including escalations that take place during the term of the AGREEMENT.

F. Reimbursement for transportation and subsistence costs shall not exceed State rates.

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G. When milestone cost estimates are included in the approved Cost Proposal, CONSULTANT shall obtain prior written approval in the form of an AGREEMENT amendment for a revised milestone cost estimate from the Contract Administrator before exceeding such estimate.

H. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

I. CONSULTANT shall not commence performance of work or services until this AGREEMENT has been approved by LOCAL AGENCY and notification to proceed has been issued by LOCAL AGENCY'S Contract Administrator. No payment will be made prior to approval or for any work performed prior to approval of this AGREEMENT.

J. A Task Order is of no force or effect until returned to LOCAL AGENCY and signed by an authorized representative of LOCAL AGENCY. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by LOCAL AGENCY.

K. CONSULTANT will be reimbursed within thirty (30) days upon receipt by LOCAL AGENCY'S Contract Administrator of itemized invoices in duplicate. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than thirty (30) calendar days after the performance of work for which CONSULTANT is billing, or upon completion of the Task Order. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the approved Cost Proposal and shall reference this AGREEMENT number, project title and Task Order number. Credits due LOCAL AGENCY that include any equipment purchased under the provisions of Article XI Equipment Purchase, must be reimbursed by CONSULTANT prior to the expiration or termination of this AGREEMENT. Invoices shall be mailed to LOCAL AGENCY's Contract Administrator at the following address:

PLUMAS COUNTY DEPARTMENT OF PUBLIC WORKS
Contract Administrator: Rob Thorman
1834 E Main St - Quincy, CA 95971

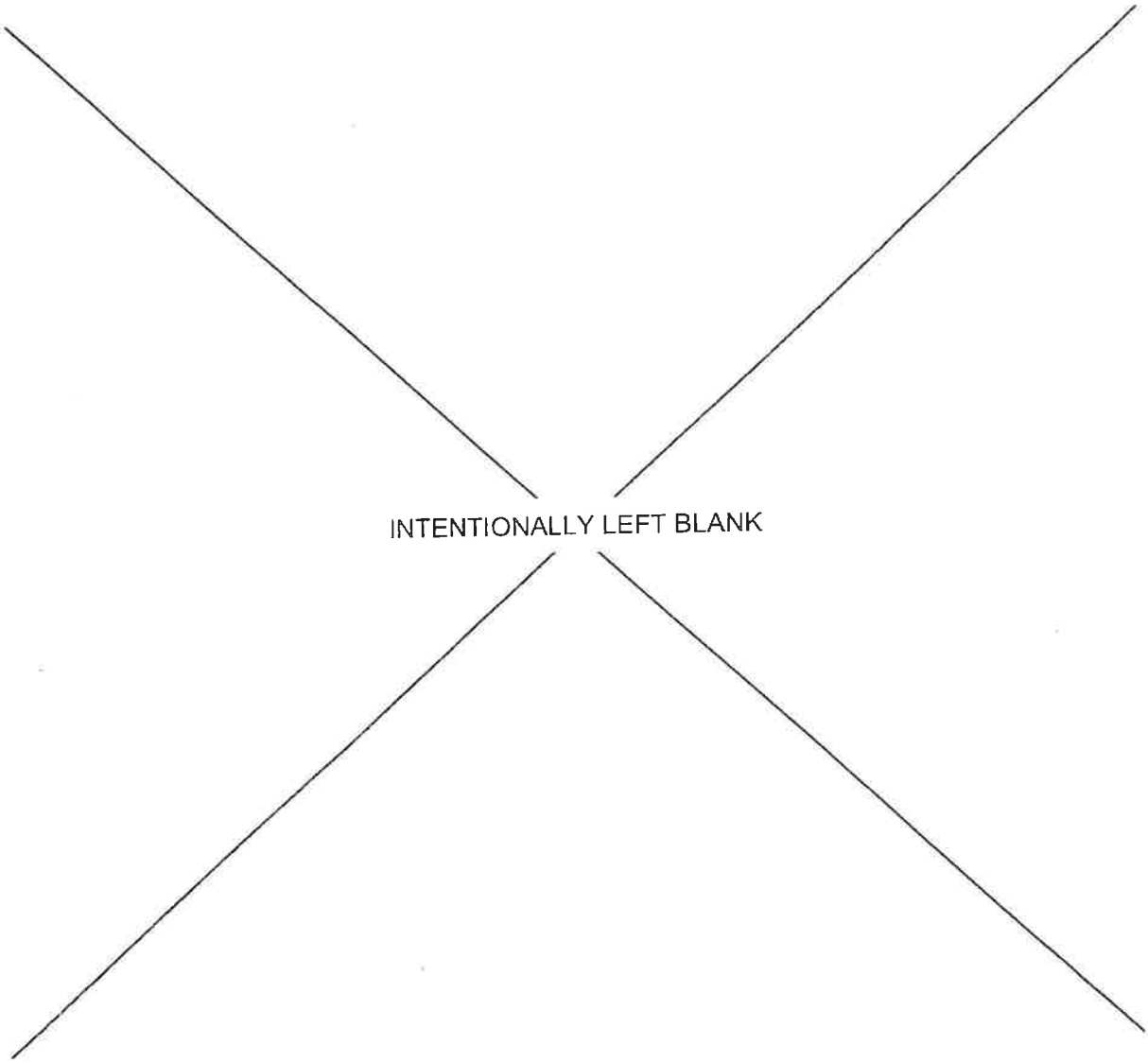
L. The period of performance for Task Orders shall be in accordance with dates specified in the Task Order. No Task Order will be written which extends beyond the expiration date of this AGREEMENT.

M. The total amount payable by LOCAL AGENCY for an individual Task Order shall not exceed the amount agreed to in the Task Order, unless authorized by amendment.

N. If CONSULTANT fails to satisfactorily complete a deliverable according to the schedule set forth in a Task Order, no payment will be made until the deliverable has been satisfactorily completed.

O. Task Orders may not be used to amend the language (or the terms) of this AGREEMENT nor to exceed the scope of work under this AGREEMENT.

P. The total amount payable by LOCAL AGENCY for all Task Orders resulting from this AGREEMENT shall not exceed $1,350,000. It is understood and agreed that there is no guarantee, either expressed or implied that this dollar amount will be authorized under this AGREEMENT through Task Orders.



ARTICLE VI TERMINATION

A. This AGREEMENT may be terminated by LOCAL AGENCY, provided that LOCAL AGENCY gives not less than thirty (30) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. Upon termination, LOCAL AGENCY shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

Notwithstanding

B. LOCAL AGENCY may temporarily suspend this AGREEMENT, at no additional cost to LOCAL AGENCY, provided that CONSULTANT is given written notice (delivered by certified mail, return receipt requested) of temporary suspension. If LOCAL AGENCY gives such notice of temporary suspension, CONSULTANT shall immediately suspend its activities under this AGREEMENT. A temporary suspension may be issued concurrent with the notice of termination.

C. Notwithstanding any provisions of this AGREEMENT, CONSULTANT shall not be relieved of liability to LOCAL AGENCY for damages sustained by the LOCAL AGENCY by virtue of any breach of this AGREEMENT by CONSULTANT, and the LOCAL AGENCY may withhold any payments due to CONSULTANT until such time as the exact amount of damages, if any, due to the LOCAL AGENCY from CONSULTANT is determined.

D. In the event of termination, CONSULTANT shall be compensated as provided for in this AGREEMENT. Upon termination, LOCAL AGENCY shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

ARTICLE VII COST PRINCIPLES AND ADMINISTRATIVE REQUIREMENTS

A. The CONSULTANT agrees that 48 CFR 31, Contract Cost Principles and Procedures, shall be used to determine the allowability of individual terms of cost.

B. The CONSULTANT also agrees to comply with Federal procedures in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

C. Any costs for which payment has been made to the CONSULTANT that are determined by subsequent audit to be unallowable under 48 CFR 31 or 2 CFR 200 are subject to repayment by the CONSULTANT to LOCAL AGENCY.

D. When a CONSULTANT or Subconsultant is a Non-Profit Organization or an Institution of Higher Education, the Cost Principles for Title 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards shall apply.

ARTICLE VIII RETENTION OF RECORD/AUDITS

For the purpose of determining compliance with Gov. Code § 8546.7, the CONSULTANT, Subconsultants, and LOCAL AGENCY shall maintain all books, documents, papers, accounting records, Independent CPA Audited Indirect Cost Rate workpapers, and other evidence pertaining to the performance of the AGREEMENT including, but not limited to, the costs of administering the AGREEMENT. All parties, including the CONSULTANT's Independent CPA, shall make such workpapers and materials available at their respective offices at all reasonable times during the AGREEMENT period and for three (3) years from the date of final payment under the AGREEMENT and records for real property and equipment acquired with federal funds must be retained for three (3) years after final disposition. LOCAL AGENCY, Caltrans Auditor, FHWA, or any duly authorized representative of the Federal government having jurisdiction under Federal laws or regulations (including the basis of Federal funding in whole or in part) shall have access to any books, records, and documents of the CONSULTANT, Subconsultants, and the CONSULTANT's Independent CPA, that are pertinent to the AGREEMENT for audits, examinations, workpaper review, excerpts, and transactions, and copies thereof shall be furnished if requested without limitation.

ARTICLE IX AUDIT REVIEW PROCEDURES

A. Any dispute concerning a question of fact arising under an interim or post audit of this AGREEMENT that is not disposed of by AGREEMENT, shall be reviewed by LOCAL AGENCY'S Chief Financial Officer.

B. Not later than thirty (30) calendar days after issuance of the final audit report, CONSULTANT may request a review by LOCAL AGENCY'S Chief Financial Officer of unresolved audit issues. The request for review will be submitted in writing.

C. Neither the pendency of a dispute nor its consideration by LOCAL AGENCY will excuse CONSULTANT from full and timely performance, in accordance with the terms of this AGREEMENT.

D. CONSULTANT and subconsultant AGREEMENTs, including cost proposals and Indirect Cost Rates (ICR), may be subject to audits or reviews such as, but not limited to, an AGREEMENT audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the AGREEMENT, cost proposal and ICR and related work papers, if applicable, will be reviewed to verify compliance with 48 CFR 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, LOCAL AGENCY, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The AGREEMENT, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by LOCAL AGENCY Contract Administrator to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the AGREEMENT by this reference if directed by LOCAL AGENCY at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, LOCAL AGENCY or local governments have access to CPA work papers, will be considered a breach of AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.

E. CONSULTANT's Cost Proposal may be subject to a CPA ICR Audit Work Paper Review and/or audit by the Independent Office of Audits and Investigations (IOAI). IOAI, at its sole discretion, may review and/or audit and approve the CPA ICR documentation. The Cost Proposal shall be adjusted by the CONSULTANT and approved by the LOCAL AGENCY Contract Administrator to conform to the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report. Refusal by the CONSULTANT to incorporate the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report will be considered a breach of the AGREEMENT terms and cause for termination of the AGREEMENT and disallowance of prior reimbursed costs.

1. During IOAI's review of the ICR audit work papers created by the CONSULTANT's independent CPA, IOAI will work with the CPA and/or CONSULTANT toward a resolution of issues that arise during the review. Each party agrees to use its best efforts to resolve any audit disputes in a timely manner. If IOAI identifies significant issues during the review and is unable to issue a cognizant approval letter, LOCAL AGENCY will reimburse the CONSULTANT at an accepted ICR until a FAR (Federal Acquisition Regulation) compliant ICR (e.g. 48 CFR Part 31; GAGAS (Generally Accepted Auditing Standards); CAS (Cost Accounting Standards), if applicable; in accordance with procedures and guidelines of the American Association of State Highways and Transportation Officials (AASHTO) Audit Guide; and other applicable procedures and guidelines) is received and approved by IOAI.

Accepted rates will be as follows:

a. If the proposed rate is less than one hundred fifty percent (150%) - the accepted rate reimbursed will be ninety percent (90%) of the proposed rate.

b. If the proposed rate is between one hundred fifty percent (150%) and two hundred percent (200%) - the accepted rate will be eighty-five percent (85%) of the proposed rate.

c. If the proposed rate is greater than two hundred percent (200%) - the accepted rate will be seventy-five percent (75%) of the proposed rate.

2. If IOAI is unable to issue a cognizant letter per paragraph E.1. above, IOAI may require CONSULTANT to submit a revised independent CPA-audited ICR and audit report within three (3) months of the effective date of the management letter. IOAI will then have up to six (6) months to review the CONSULTANT's and/or the independent CPA's revisions.

3. If the CONSULTANT fails to comply with the provisions of this paragraph E, or if IOAI is still unable to issue a cognizant approval letter after the revised independent CPA audited ICR is submitted, overhead cost reimbursement will be limited to the accepted ICR that was established upon initial rejection of the ICR and set forth in paragraph E.1. above for all rendered services. In this event, this accepted ICR will become the actual and final ICR for reimbursement purposes under this AGREEMENT.

4. CONSULTANT may submit to LOCAL AGENCY final invoice only when all of the following items have occurred: (1) IOAI accepts or adjusts the original or revised independent CPA audited ICR; (2) all work under this AGREEMENT has been completed to the satisfaction of LOCAL AGENCY; and, (3) IOAI has issued its final ICR review letter. The CONSULTANT MUST SUBMIT ITS FINAL INVOICE TO LOCAL AGENCY no later than sixty (60) calendar days after occurrence of the last of these items. The accepted ICR will apply to this AGREEMENT and all other agreements executed between LOCAL AGENCY and the CONSULTANT, either as a prime or subconsultant, with the same fiscal period ICR.

ARTICLE X SUBCONTRACTING

A. Nothing contained in this AGREEMENT or otherwise, shall create any contractual relation between the LOCAL AGENCY and any Subconsultants, and no subagreement shall relieve the CONSULTANT of its responsibilities and obligations hereunder. The CONSULTANT agrees to be as fully responsible to the LOCAL AGENCY for the acts and omissions of its Subconsultants and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the CONSULTANT. The CONSULTANT's obligation to pay its Subconsultants is an independent obligation from the LOCAL AGENCY's obligation to make payments to the CONSULTANT.

B. The CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work shall be subcontracted without written authorization by the LOCAL AGENCY Contract Administrator, except that which is expressly identified in the CONSULTANT's approved Cost Proposal.

C. Any subagreement entered into as a result of this AGREEMENT, shall contain all the provisions stipulated in this entire AGREEMENT to be applicable to Subconsultants unless otherwise noted.

D. CONSULTANT shall pay its Subconsultants within Fifteen (15) calendar days from receipt of each payment made to the CONSULTANT by the LOCAL AGENCY.

E. Any substitution of Subconsultants must be approved in writing by the LOCAL AGENCY Contract Administrator in advance of assigning work to a substitute Subconsultant.

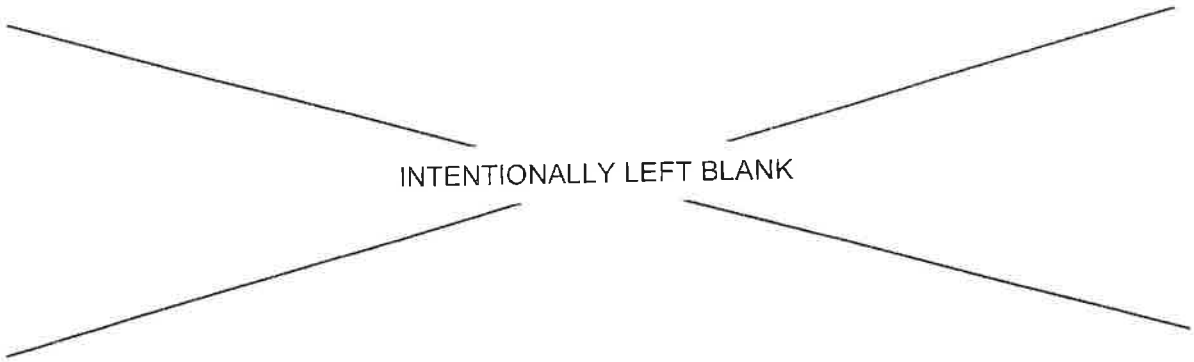
F. Prompt Progress Payment

CONSULTANT or subconsultant shall pay to any subconsultant, not later than fifteen (15) days after receipt of each progress payment, unless otherwise agreed to in writing, the respective amounts allowed CONSULTANT on account of the work performed by the subconsultants, to the extent of each subconsultant's interest therein. In the event that there is a good faith dispute over all or any portion of the amount due on a progress payment from CONSULTANT or subconsultant to a subconsultant, CONSULTANT or subconsultant may withhold no more than 150 percent of the disputed amount. Any violation of this requirement shall constitute a cause for disciplinary action and shall subject the licensee to a penalty, payable to the subconsultant, of 2 percent of the amount due per month for every month that payment is not made.

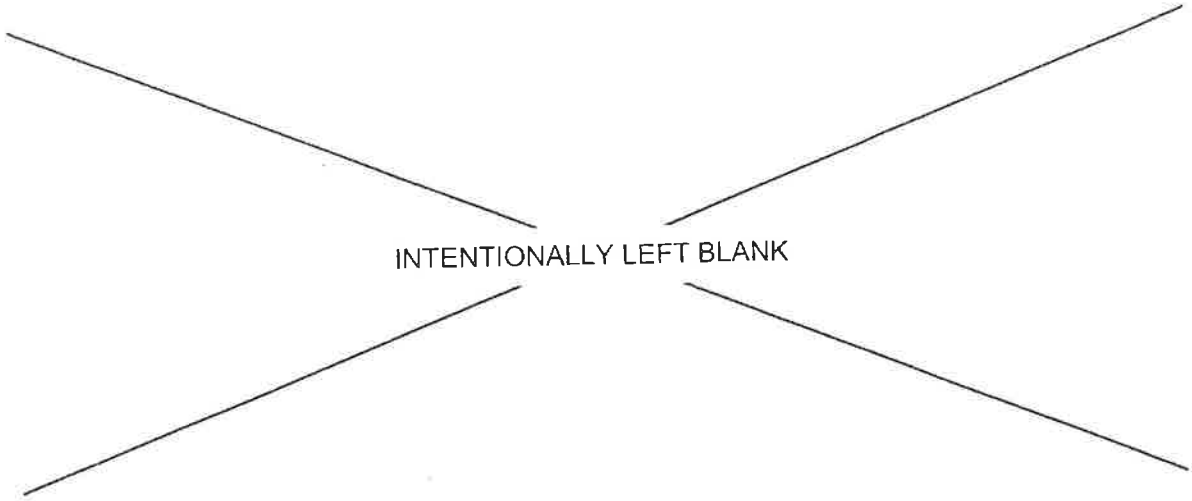
In any action for the collection of funds wrongfully withheld, the prevailing party shall be entitled to his or her attorney's fees and costs. The sanctions authorized under this requirement shall be separate from, and in addition to, all other remedies, either civil, administrative, or criminal. This clause applies to both DBE and non-DBE subconsultants.

G. Prompt Payment of Withheld Funds to Subconsultants

The LOCAL AGENCY may hold retainage from CONSULTANT and shall make prompt and regular incremental acceptances of portions, as determined by the LOCAL AGENCY, of the contract work, and pay retainage to CONSULTANT based on these acceptances. The LOCAL AGENCY shall designate one of the methods below in the contract to ensure prompt and full payment of any retainage kept by CONSULTANT or subconsultant to a subconsultant.



Method 2: No retainage will be held by the LOCAL AGENCY from progress payments due to CONSULTANT. Any retainage kept by CONSULTANT or by a subconsultant must be paid in full to the earning subconsultant within 15 days after the subconsultant's work is satisfactorily completed. Any delay or postponement of payment may take place only for good cause and with the LOCAL AGENCY's prior written approval. Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions, and remedies specified in Section 3321 of the California Civil Code. This requirement shall not be construed to limit or impair any contractual, administrative or judicial remedies, otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subconsultant performance and/or noncompliance by a subconsultant. This clause applies to both DBE and non-DBE subconsultants.



Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions and other remedies specified therein. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subcontract performance, or noncompliance by a subconsultant.

ARTICLE XI EQUIPMENT PURCHASE AND OTHER CAPITAL EXPENDITURES

A. Prior authorization in writing by LOCAL AGENCY's Contract Administrator shall be required before CONSULTANT enters into any unbudgeted purchase order, or subcontract exceeding five thousand dollars ($5,000) for supplies, equipment, or CONSULTANT services. CONSULTANT shall provide an evaluation of the necessity or desirability of incurring such costs.

B. For purchase of any item, service, or consulting work not covered in CONSULTANT's approved Cost Proposal and exceeding five thousand dollars ($5,000), with prior authorization by LOCAL AGENCY's Contract Administrator, three competitive quotations must be submitted with the request, or the absence of proposal must be adequately justified.

C. Any equipment purchased with funds provided under the terms of this AGREEMENT is subject to the following:

1. CONSULTANT shall maintain an inventory of all nonexpendable property. Nonexpendable property is defined as having a useful life of at least two years and an acquisition cost of five thousand dollars ($5,000) or more. If the purchased equipment needs replacement and is sold or traded in, LOCAL AGENCY shall receive a proper refund or credit at the conclusion of the AGREEMENT, or if the AGREEMENT is terminated, CONSULTANT may either keep the equipment and credit LOCAL AGENCY in an amount equal to its fair market value, or sell such equipment at the best price obtainable at a public or private sale, in accordance with established LOCAL AGENCY procedures; and credit LOCAL AGENCY in an amount equal to the sales price. If CONSULTANT elects to keep the equipment, fair market value shall be determined at CONSULTANT's expense, on the basis of a competent independent appraisal of such equipment. Appraisals shall be obtained from an appraiser mutually agreeable to by LOCAL AGENCY and CONSULTANT, if it is determined to sell the equipment, the terms and conditions of such sale must be approved in advance by LOCAL AGENCY.

2. Regulation 2 CFR 200 requires a credit to Federal funds when participating equipment with a fair market value greater than five thousand dollars ($5,000) is credited to the project.

ARTICLE XII STATE PREVAILING WAGE RATES

A. No CONSULTANT or Subconsultant may be awarded an AGREEMENT containing public work elements unless registered with the Department of Industrial Relations (DIR) pursuant to Labor Code §1725.5. Registration with DIR must be maintained throughout the entire term of this AGREEMENT, including any subsequent amendments.

B. The CONSULTANT shall comply with all of the applicable provisions of the California Labor Code requiring the payment of prevailing wages. The General Prevailing Wage Rate Determinations applicable to work under this AGREEMENT are available and on file with the Department of Transportation's Regional/District Labor Compliance Officer (https://dot.ca.gov/programs/construction/labor-compliance). These wage rates are made a specific part of this AGREEMENT by reference pursuant to Labor Code §1773.2 and will be applicable to work performed at a construction project site. Prevailing wages will be applicable to all inspection work performed at LOCAL AGENCY construction sites, at LOCAL AGENCY facilities and at off-site locations that are set up by the construction contractor or one of its subcontractors solely and specifically to serve LOCAL AGENCY projects. Prevailing wage requirements do not apply to inspection work performed at the facilities of vendors and commercial materials suppliers that provide goods and services to the general public.

C. General Prevailing Wage Rate Determinations applicable to this project may also be obtained from the Department of Industrial Relations website at http://www.dir.ca.gov.

D. Payroll Records

1. Each CONSULTANT and Subconsultant shall keep accurate certified payroll records and supporting documents as mandated by Labor Code §1776 and as defined in 8 CCR §16000 showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by the CONSULTANT or Subconsultant in connection with the public work. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following:

    a. The information contained in the payroll record is true and correct.

    b. The employer has complied with the requirements of Labor Code §1771, §1811, and §1815 for any work performed by his or her employees on the public works project.

2. The payroll records enumerated under paragraph (1) above shall be certified as correct by the CONSULTANT under penalty of perjury. The payroll records and all supporting documents shall be made available for inspection and copying by LOCAL AGENCY representatives at all reasonable hours at the principal office of the CONSULTANT. The CONSULTANT shall provide copies of certified payrolls or permit inspection of its records as follows:

    a. A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or the employee's authorized representative on request.

    b. A certified copy of all payroll records enumerated in paragraph (1) above, shall be made available for inspection or furnished upon request to a representative of LOCAL AGENCY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards of the Department of Industrial Relations. Certified payrolls submitted to LOCAL AGENCY, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards shall not be altered or obliterated by the CONSULTANT.

c. The public shall not be given access to certified payroll records by the CONSULTANT. The CONSULTANT is required to forward any requests for certified payrolls to the LOCAL AGENCY Contract Administrator by both email and regular mail on the business day following receipt of the request.

3. Each CONSULTANT shall submit a certified copy of the records enumerated in paragraph (1) above, to the entity that requested the records within ten (10) calendar days after receipt of a written request.

4. Any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by LOCAL AGENCY shall be marked or obliterated in such a manner as to prevent disclosure of each individual's name, address, and social security number. The name and address of the CONSULTANT or Subconsultant performing the work shall not be marked or obliterated.

5. The CONSULTANT shall inform LOCAL AGENCY of the location of the records enumerated under paragraph (1) above, including the street address, city and county, and shall, within five (5) working days, provide a notice of a change of location and address.

6. The CONSULTANT or Subconsultant shall have ten (10) calendar days in which to comply subsequent to receipt of written notice requesting the records enumerated in paragraph (1) above. In the event the CONSULTANT or Subconsultant fails to comply within the ten (10) day period, he or she shall, as a penalty to LOCAL AGENCY, forfeit one hundred dollars ($100) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Such penalties shall be withheld by LOCAL AGENCY from payments then due. CONSULTANT is not subject to a penalty assessment pursuant to this section due to the failure of a Subconsultant to comply with this section.

E. When prevailing wage rates apply, the CONSULTANT is responsible for verifying compliance with certified payroll requirements. Invoice payment will not be made until the invoice is approved by the LOCAL AGENCY Contract Administrator.

F. Penalty

1. The CONSULTANT and any of its Subconsultants shall comply with Labor Code §1774 and §1775. Pursuant to Labor Code §1775, the CONSULTANT and any Subconsultant shall forfeit to the LOCAL AGENCY a penalty of not more than two hundred dollars ($200) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the Director of DIR for the work or craft in which the worker is employed for any public work done under the AGREEMENT by the CONSULTANT or by its Subconsultant in violation of the requirements of the Labor Code and in particular, Labor Code §§1770 to 1780, inclusive.

2. The amount of this forfeiture shall be determined by the Labor Commissioner and shall be based on consideration of mistake, inadvertence, or neglect of the CONSULTANT or Subconsultant in failing to pay the correct rate of prevailing wages, or the previous record of the CONSULTANT or Subconsultant in meeting their respective prevailing wage obligations, or the willful failure by the CONSULTANT or Subconsultant to pay the correct rates of prevailing wages. A mistake, inadvertence, or neglect in failing to pay the correct rates of prevailing wages is not excusable if the CONSULTANT or Subconsultant had knowledge of the obligations under the Labor Code. The CONSULTANT is responsible for paying the appropriate rate, including any escalations that take place during the term of the AGREEMENT.

3. In addition to the penalty and pursuant to Labor Code §1775, the difference between the prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the prevailing wage rate shall be paid to each worker by the CONSULTANT or Subconsultant.

4. If a worker employed by a Subconsultant on a public works project is not paid the general prevailing per diem wages by the Subconsultant, the CONSULTANT of the project is not liable for the penalties described above unless the CONSULTANT had knowledge of that failure of the Subconsultant to pay the specified prevailing rate of wages to those workers or unless the CONSULTANT fails to comply with all of the following requirements:

    a. The AGREEMENT executed between the CONSULTANT and the Subconsultant for the performance of work on public works projects shall include a copy of the requirements in Labor Code §§ 1771, 1775, 1776, 1777.5, 1813, and 1815.

    b. The CONSULTANT shall monitor the payment of the specified general prevailing rate of per diem wages by the Subconsultant to the employees by periodic review of the certified payroll records of the Subconsultant.

    c. Upon becoming aware of the Subconsultant's failure to pay the specified prevailing rate of wages to the Subconsultant's workers, the CONSULTANT shall diligently take corrective action to halt or rectify the failure, including but not limited to, retaining sufficient funds due the Subconsultant for work performed on the public works project.

    d. Prior to making final payment to the Subconsultant for work performed on the public works project, the CONSULTANT shall obtain an affidavit signed under penalty of perjury from the Subconsultant that the Subconsultant had paid the specified general prevailing rate of per diem wages to the Subconsultant's employees on the public works project and any amounts due pursuant to Labor Code §1813.

5. Pursuant to Labor Code §1775, LOCAL AGENCY shall notify the CONSULTANT on a public works project within fifteen (15) calendar days of receipt of a complaint that a Subconsultant has failed to pay workers the general prevailing rate of per diem wages.

6. If LOCAL AGENCY determines that employees of a Subconsultant were not paid the general prevailing rate of per diem wages and if LOCAL AGENCY did not retain sufficient money under the AGREEMENT to pay those employees the balance of wages owed under the general prevailing rate of per diem wages, the CONSULTANT shall withhold an amount of moneys due the Subconsultant sufficient to pay those employees the general prevailing rate of per diem wages if requested by LOCAL AGENCY.

G. Hours of Labor

Eight (8) hours labor constitutes a legal day's work. The CONSULTANT shall forfeit, as a penalty to the LOCAL AGENCY, twenty-five dollars ($25) for each worker employed in the execution of the AGREEMENT by the CONSULTANT or any of its Subconsultants for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of the provisions of the Labor Code, and in particular §§1810 to 1815 thereof, inclusive, except that work performed by employees in excess of eight (8) hours per day, and forty (40) hours during any one week, shall be permitted upon compensation for all hours worked in excess of eight (8) hours per day and forty (40) hours in any week, at not less than one and one-half (1.5) times the basic rate of pay, as provided in §1815.

H. Employment of Apprentices

1. Where either the prime AGREEMENT or the subagreement exceeds thirty thousand dollars ($30,000), the CONSULTANT and any subconsultants under him or her shall comply with all applicable requirements of Labor Code §§ 1777.5, 1777.6 and 1777.7 in the employment of apprentices.

2. CONSULTANTs and subconsultants are required to comply with all Labor Code requirements regarding the employment of apprentices, including mandatory ratios of journey level to apprentice workers. Prior to commencement of work, CONSULTANT and subconsultants are advised to contact the DIR Division of Apprenticeship Standards website at https://www.dir.ca.gov/das/, for additional information regarding the employment of apprentices and for the specific journey-to- apprentice ratios for the AGREEMENT work. The CONSULTANT is responsible for all subconsultants' compliance with these requirements. Penalties are specified in Labor Code §1777.7.

ARTICLE XIII CONFLICT OF INTEREST

A. During the term of this AGREEMENT, the CONSULTANT shall disclose any financial, business, or other relationship with LOCAL AGENCY that may have an impact upon the outcome of this AGREEMENT or any ensuing LOCAL AGENCY construction project. The CONSULTANT shall also list current clients who may have a financial interest in the outcome of this AGREEMENT or any ensuing LOCAL AGENCY construction project which will follow.

B. CONSULTANT certifies that it has disclosed to LOCAL AGENCY any actual, apparent, or potential conflicts of interest that may exist relative to the services to be provided pursuant to this AGREEMENT. CONSULTANT agrees to advise LOCAL AGENCY of any actual, apparent or potential conflicts of interest that may develop subsequent to the date of execution of this AGREEMENT. CONSULTANT further agrees to complete any statements of economic interest if required by either LOCAL AGENCY ordinance or State law.

C. The CONSULTANT hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this AGREEMENT.

D. The CONSULTANT hereby certifies that the CONSULTANT or subconsultant and any firm affiliated with the CONSULTANT or subconsultant that bids on any construction contract or on any Agreement to provide construction inspection for any construction project resulting from this AGREEMENT, has established necessary controls to ensure a conflict of interest does not exist. An affiliated firm is one, which is subject to the control of the same persons, through joint ownership or otherwise.

ARTICLE XIV REBATES, KICKBACKS OR OTHER UNLAWFUL CONSIDERATION

The CONSULTANT warrants that this AGREEMENT was not obtained or secured through rebates, kickbacks or other unlawful consideration either promised or paid to any LOCAL AGENCY employee. For breach or violation of this warranty, LOCAL AGENCY shall have the right, in its discretion, to terminate this AGREEMENT without liability, to pay only for the value of the work actually performed, or to deduct from this AGREEMENT price or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XV PROHIBITION OF EXPENDING LOCAL AGENCY, STATE, OR FEDERAL FUNDS FOR LOBBYING

A. The CONSULTANT certifies, to the best of his or her knowledge and belief, that:

1. No State, Federal, or LOCAL AGENCY appropriated funds have been paid or will be paid, by or on behalf of the CONSULTANT, to any person for influencing or attempting to influence an officer or employee of any local, State, or Federal agency, a Member of the State Legislature or United States Congress, an officer or employee of the Legislature or Congress, or any employee of a Member of the Legislature or Congress in connection with the awarding or making of this AGREEMENT, or with the extension, continuation, renewal, amendment, or modification of this AGREEMENT.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this AGREEMENT, the CONSULTANT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. §1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than ten thousand dollars ($10,000) and not more than one hundred thousand dollars ($100,000) for each such failure.

C. The CONSULTANT also agrees by signing this document that he or she shall require that the language of this certification be included in all lower tier subagreements, which exceed one hundred thousand dollars ($100,000), and that all such subrecipients shall certify and disclose accordingly.

ARTICLE XVI NON-DISCRIMINATION CLAUSE AND STATEMENT OF COMPLIANCE

A. The CONSULTANT's signature affixed herein and dated shall constitute a certification under penalty of perjury under the laws of the State of California that the CONSULTANT has, unless exempt, complied with the nondiscrimination program requirements of Gov. Code §12990 and 2 CCR § 8103.

B. During the performance of this AGREEMENT, CONSULTANT and its subconsultants shall not deny the AGREEMENT's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. CONSULTANT and subconsultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

C. CONSULTANT and subconsultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 et seq.), the applicable regulations promulgated there under (2

CCR §11000 et seq.), the provisions of Gov. Code §§11135-11139.5, and the regulations or standards adopted by LOCAL AGENCY to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Gov. Code §12990 (a-f), set forth 2 CCR §§8100-8504, are incorporated into this AGREEMENT by reference and made a part hereof as if set forth in full.

D. CONSULTANT shall permit access by representatives of the Department of Fair Employment and Housing and the LOCAL AGENCY upon reasonable notice at any time during the normal business hours, but in no case less than twenty-four (24) hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or LOCAL AGENCY shall require to ascertain compliance with this clause.

E. CONSULTANT and its subconsultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

F. CONSULTANT shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this AGREEMENT.

G. The CONSULTANT, with regard to the work performed under this AGREEMENT, shall act in accordance with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d et seq.). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the United States shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.

H. The CONSULTANT shall comply with regulations relative to non-discrimination in federally-assisted programs of the U.S. Department of Transportation (49 CFR 21 - Effectuation of Title VI of the Civil Rights Act of 1964). Specifically, the CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR §21.5, including employment practices and the selection and retention of Subconsultants.

I. CONSULTANT, subrecipient or subconsultant will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR 26 on the basis of race, color, sex, or national origin. In administering the LOCAL AGENCY components of the DBE Program Plan, CONSULTANT, subrecipient or subconsultant will not, directly, or through contractual or other arrangements, use criteria or methods of administration that have the effect of defeating or substantially impairing accomplishment of the objectives of the DBE Program Plan with respect to individuals of a particular race, color, sex, or national origin.

ARTICLE XVII DEBARMENT AND SUSPENSION CERTIFICATION

A. The CONSULTANT's signature affixed herein shall constitute a certification under penalty of perjury under the laws of the State of California, that the CONSULTANT or any person associated therewith in the capacity of owner, partner, director, officer or manager:

1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
2. Has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years;
3. Does not have a proposed debarment pending; and

4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

B. Any exceptions to this certification must be disclosed to LOCAL AGENCY. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining responsibility. Disclosures must indicate the party to whom the exceptions apply, the initiating agency, and the dates of agency action.

C. Exceptions to the Federal Government excluded parties (https://sam.gov/content/home) maintained by the U.S. General Services Administration are to be determined by FHWA.

ARTICLE XVIII DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION

A. CONSULTANT, subrecipient (LOCAL AGENCY), or subconsultant shall take necessary and reasonable steps to ensure that DBEs have opportunities to participate in the contract (49 CFR 26). To ensure equal participation of DBEs provided in 49 CFR 26.5, the LOCAL AGENCY shows a contract goal for DBEs. CONSULTANT shall make work available to DBEs and select work parts consistent with available DBE subconsultants and suppliers.

CONSULTANT shall meet the DBE goal shown elsewhere in these special provisions or demonstrate that they made adequate Good Faith Efforts (GFE) to meet this goal. It is CONSULTANT's responsibility to verify at date of proposal opening that the DBE firm is certified as a DBE by using the California Unified Certification Program (CUCP) database and possesses the most specific available North American Industry Classification System (NAICS) codes and work code applicable to the type of work the firm will perform on the contract. Additionally, the CONSULTANT is responsible to document the verification record by printing out the CUCP data for each DBE firm. A list of DBEs certified by the CUCP can be found at https://dot.ca.gov/programs/civil-rights/dbe-search.

All DBE participation will count toward the California Department of Transportation's federally mandated statewide overall DBE goal. Credit for materials or supplies CONSULTANT purchases from DBEs counts towards the goal in the following manner:

- 100 percent counts if the materials or supplies are obtained from a DBE manufacturer.
- 60 percent counts if the materials or supplies are purchased from a DBE regular dealer.
- Only fees, commissions, and charges for assistance in the procurement and delivery of materials or supplies count if obtained from a DBE that is neither a manufacturer nor regular dealer. 49 CFR 26.55 defines "manufacturer" and "regular dealer."

This AGREEMENT is subject to 49 CFR 26 entitled "Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs". CONSULTANTs who enter into a federally-funded agreement will assist the LOCAL AGENCY in a good faith effort to achieve California's statewide overall DBE goal.

B. The goal for DBE participation for this AGREEMENT is 15%. Participation by DBE CONSULTANT or subconsultants shall be in accordance with information contained in Exhibit 10-O2: Consultant Contract DBE Commitment attached hereto and incorporated as part of the AGREEMENT. If a DBE subconsultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE subconsultant, if the goal is not otherwise met.

C. CONSULTANT can meet the DBE participation goal by either documenting commitments to DBEs to meet the AGREEMENT goal, or by documenting adequate good faith efforts to meet the AGREEMENT goal. An adequate good faith effort means that the CONSULTANT must show that it took all necessary and reasonable steps to achieve a DBE goal that, by their scope, intensity, and appropriateness to the objective, could reasonably be expected to meet the DBE goal. If CONSULTANT has not met the DBE goal, complete and submit Exhibit 15-H: Proposer/Contractor Good Faith Efforts to document efforts to meet the goal. Refer to 49 CFR 26 for guidance regarding evaluation of good faith efforts to meet the DBE goal.

D. Contract Assurance

Under 49 CFR 26.13(b):

CONSULTANT, subrecipient or subconsultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. CONSULTANT shall carry out applicable requirements of 49 CFR 26 in the award and administration of federal-aid contracts.

Failure by the CONSULTANT to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate, which may include, but is not limited to:

(1) Withholding monthly progress payments;

(2) Assessing sanctions;

(3) Liquidated damages; and/or

(4) Disqualifying CONSULTANT from future proposing as non-responsible

E. Termination and Replacement of DBE Subconsultants

CONSULTANT shall utilize the specific DBEs listed to perform the work and supply the materials for which each is listed unless CONSULTANT or DBE subconsultant obtains the LOCAL AGENCY's written consent. CONSULTANT shall not terminate or replace a listed DBE for convenience and perform the work with their own forces or obtain materials from other sources without authorization from the LOCAL AGENCY. Unless the LOCAL AGENCY's consent is provided, the CONSULTANT shall not be entitled to any payment for work or material unless it is performed or supplied by the listed DBE on the Exhibit 10-02: Consultant Contract DBE Commitment form.

Termination of DBE Subconsultants

After execution of the AGREEMENT, termination of a DBE may be allowed for the following, but not limited to, justifiable reasons with prior written authorization from the LOCAL AGENCY:

1. Listed DBE fails or refuses to execute a written contract based on plans and specifications for the project.
2. The LOCAL AGENCY stipulated that a bond is a condition of executing the subcontract and the listed DBE fails to meet the LOCAL AGENCY's bond requirements.
3. Work requires a consultant's license and listed DBE does not have a valid license under Contractors License Law.
4. Listed DBE fails or refuses to perform the work or furnish the listed materials (failing or refusing to perform is not an allowable reason to remove a DBE if the failure or refusal is a result of bad faith or discrimination).
5. Listed DBE's work is unsatisfactory and not in compliance with the contract.

6. Listed DBE is ineligible to work on the project because of suspension or debarment.
7. Listed DBE becomes bankrupt or insolvent or exhibits credit unworthiness.
8. Listed DBE voluntarily withdraws with written notice from the Contract.
9. Listed DBE is ineligible to receive credit for the type of work required.
10. Listed DBE owner dies or becomes disabled resulting in the inability to perform the work on the Contract.
11. The LOCAL AGENCY determines other documented good cause.

CONSULTANT must use the following procedures to request the termination of a DBE or portion of a DBE's work:

1. Send a written notice to the DBE of the CONSULTANT's intent to use other forces or material sources and include one or more justifiable reasons listed above. Simultaneously send a copy of this written notice to the LOCAL AGENCY. The written notice to the DBE must request they provide any response within five (5) business days to both the CONSULTANT and the LOCAL AGENCY by either acknowledging their agreement or documenting their reasoning as to why the use of other forces or sources of materials should not occur.
2. If the DBE does not respond within five (5) business days, CONSULTANT may move forward with the request as if the DBE had agreed to CONSULTANT's written notice.
3. Submit CONSULTANT's DBE termination request by written letter to the LOCAL AGENCY and include:
    - One or more above listed justifiable reasons along with supporting documentation.
    - CONSULTANT's written notice to the DBE regarding the request, including proof of transmission and tracking documentation of CONSULTANT's written notice
    - The DBE's response to CONSULTANT's written notice, if received. If a written response was not provided, provide a statement to that effect.

The LOCAL AGENCY shall respond in writing to CONSULTANT's DBE termination request within five (5) business days.

Replacement of DBE Subconsultants

After receiving the LOCAL AGENCY's written authorization of DBE termination request, CONSULTANT must obtain the LOCAL AGENCY's written agreement for DBE replacement. CONSULTANT must find or demonstrate GFEs to find qualified DBE replacement firms to perform the work to the extent needed to meet the DBE commitment.

The following procedures shall be followed to request authorization to replace a DBE firm:

1. Submit a request to replace a DBE with other forces or material sources in writing to the LOCAL AGENCY which must include:
    a. Description of remaining uncommitted work item made available for replacement DBE solicitation and participation.
    b. The proposed DBE replacement firm's business information, the work they have agreed to perform, and the following:
        - Description of scope of work and cost proposal

- Proposed subcontract agreement and written confirmation of agreement to perform on the Contract
- Revised Exhibit 10-O2: Consultant Contract DBE Commitment

2. If CONSULTANT has not identified a DBE replacement firm, submits documentation of CONSULTANT's GFEs to use DBE replacement firms within seven (7) days of LOCAL AGENCY's authorization to terminate the DBE. CONSULTANT may request the LOCAL AGENCY's approval to extend this submittal period to a total of 14 days. Submit documentation of actions taken to find a DBE replacement firm, such as:
    - Search results of certified DBEs available to perform the original DBE work identified and or other work CONSULTANT had intended to self-perform, to the extent needed to meet DBE commitment
    - Solicitations of DBEs for performance of work identified
    - Correspondence with interested DBEs that may have included contract details and requirements
    - Negotiation efforts with DBEs that reflect why an agreement was not reached
    - If a DBE's quote was rejected, provide reasoning for the rejection, such as why the DBE was unqualified for the work, or why the price quote was unreasonable or excessive
    - Copies of each DBE's and non-DBE's price quotes for work identified, as the LOCAL AGENCY may contact the firms to verify solicitation efforts and determine if the DBE quotes are substantially higher
    - Additional documentation that supports CONSULTANT's GFE

The LOCAL AGENCY shall respond in writing to CONSULTANT's DBE replacement request within five (5) business days.

F. Commitment and Utilization

The LOCAL AGENCY's DBE program must include a monitoring and enforcement mechanism to ensure that DBE commitments reconcile to DBE utilization.

The LOCAL AGENCY shall request CONSULTANT to:

1. Notify the LOCAL AGENCY's contract administrator or designated representative of any changes to its anticipated DBE participation
2. Provide this notification before starting the affected work
3. Maintain records including:
    - Name and business address of each 1st-tier subconsultant
    - Name and business address of each DBE subconsultant, DBE vendor, and DBE trucking company, regardless of tier
    - Date of payment and total amount paid to each business (see Exhibit 9-F: Monthly Disadvantaged Business Enterprise Payment)

If CONSULTANT is a DBE CONSULTANT, they shall include the date of work performed by their own forces and the corresponding value of the work.

If a DBE is decertified before completing its work, the DBE must notify CONSULTANT in writing of the decertification date. If a business becomes a certified DBE before completing its work, the business must notify CONSULTANT in writing of the certification date. CONSULTANT shall submit the notifications to the LOCAL AGENCY. On work completion, CONSULTANT shall complete Exhibit 17-O: Disadvantaged Business Enterprises (DBE) Certification Status Change and submit the form to the LOCAL AGENCY within 30 days of contract acceptance.

Upon work completion, CONSULTANT shall complete Exhibit 17-F: Final Report – Utilization of Disadvantaged Business Enterprises (DBE), First-Tier Subcontractors and submit it to the LOCAL AGENCY within 90 days of contract acceptance. The LOCAL AGENCY will withhold $10,000 until the form is submitted. The LOCAL AGENCY will release the withhold upon submission of the completed form.

In the LOCAL AGENCY's reports of DBE participation to Caltrans, the LOCAL AGENCY must display both commitments and attainments.

G. Commercially Useful Function

DBEs must perform a commercially useful function (CUF) under 49 CFR 26.55 when performing work or supplying materials listed on the DBE Commitment form. The DBE value of work will only count toward the DBE commitment if the DBE performs a CUF. A DBE performs a CUF when it is responsible for execution of the work of the AGREEMENT and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a CUF, the DBE must also be responsible, with respect to materials and supplies used on the AGREEMENT, for negotiating price, determining quality and quantity, ordering the material and installing (where applicable), and paying for the material itself.

CONSULTANT must perform CUF evaluation for each DBE working on a federal-aid contract, with or without a DBE goal. Perform a CUF evaluation at the beginning of the DBE's work and continue to monitor the performance of CUF for the duration of the project.

CONSULTANT must provide written notification to the LOCAL AGENCY at least 15 days in advance of each DBE's initial performance of work or supplying materials for the Contract. The notification must include the DBE's name, work the DBE will perform on the contract, and the location, date, and time of where their work will take place.

Within 10 days of a DBE initially performing work or supplying materials on the Contract, CONSULTANT shall submit to the LPA the initial evaluation and validation of DBE performance of a CUF using the LAPM 9-J: Disadvantaged Business Enterprise Commercially Useful Function Evaluation. Include the following information with the submittal:

- Subcontract agreement with the DBE
- Purchase orders
- Bills of lading
- Invoices
- Proof of payment

CONSULTANT must monitor all DBE's performance of CUF by conducting quarterly evaluations and validations throughout their duration of work on the Contract using the LAPM 9-J: DBE Commercially Useful Function Evaluation. CONSULTANT must submit to the LOCAL AGENCY

these quarterly evaluations and validations by the 5th of the month for the previous three months of work.

CONSULTANT must notify the LOCAL AGENCY immediately if they believe the DBE may not be performing a CUF.

The LOCAL AGENCY will verify DBEs performance of CUF by reviewing the initial and quarterly submissions of LAPM 9-J: DBE Commercially Useful Function Evaluation, submitted supporting information, field observations, and through any additional LOCAL AGENCY evaluations. The LOCAL AGENCY must evaluate DBEs and their CUF performance throughout the duration of a Contract. The LOCAL AGENCY will provide written notice to the CONSULTANT and the DBE at least two (2) business days prior to any evaluation. The CONSULTANT and the DBE must participate in the evaluation. Upon completing the evaluation, the LOCAL AGENCY must share the evaluation results with the CONSULTANT and the DBE. An evaluation could include items that must be remedied upon receipt. If the LOCAL AGENCY determines the DBE is not performing a CUF, the CONSULTANT must suspend performance of the noncompliant work.

CONSULTANT and DBEs must submit any additional CUF related records and documents within five (5) business days of LOCAL AGENCY's request such as:

- Proof of ownership or lease and rental agreements for equipment
- Tax records
- Employee rosters
- Certified payroll records
- Inventory rosters

Failure to submit required DBE Commercially Useful Function Evaluation forms or requested records and documents can result in withholding of payment for the value of work completed by the DBE.

If CONSULTANT and/or the LOCAL AGENCY determine that a listed DBE is not performing a CUF in performance of their DBE committed work, CONSULTANT must immediately suspend performance of the noncompliant portion of the work. LOCAL AGENCY may deny payment for the noncompliant portion of the work. LOCAL AGENCY will ask the CONSULTANT to submit a corrective action plan (CAP) to the LOCAL AGENGY within five (5) days of the noncompliant CUF determination. The CAP must identify how the CONSULTANT will correct the noncompliance findings for the remaining portion of the DBE's work. LOCAL AGENCY has five (5) days to review the CAP in conjunction with the CONSULTANT's review. The CONSULTANT must implement the CAP within five (5) days of the LOCAL AGENCY's approval. The LOCAL AGENCY will then authorize the prior noncompliant portion of work for the DBE's committed work.

If corrective actions cannot be accomplished to ensure the DBE performs a commercially useful function on the Contract, CONSULTANT may have good cause to request termination of the DBE.

H. A DBE does not perform a CUF if its role is limited to that of an extra participant in a transaction, AGREEMENT, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.

I. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the total cost of its AGREEMENT with its own work force, or the DBE subcontracts a greater portion of the work

of the AGREEMENT than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a CUF.

J. CONSULTANT shall maintain records of materials purchased or supplied from all subcontracts entered into with certified DBEs. The records shall show the name and business address of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE CONSULTANT's shall also show the date of work performed by their own forces along with the corresponding dollar value of the work.

K. If a DBE subconsultant is decertified during the life of the AGREEMENT, the decertified subconsultant shall notify CONSULTANT in writing with the date of decertification. If a subconsultant becomes a certified DBE during the life of the AGREEMENT, the subconsultant shall notify CONSULTANT in writing with the date of certification. Any changes should be reported to LOCAL AGENCY's Contract Administrator within thirty (30) calendar days.

L. For projects awarded on or after March 1, 2020, but before September 1, 2023: after submitting an invoice for reimbursement that includes a payment to a DBE, but no later than the 10th of the following month, the prime contractor/consultant must complete and email Exhibit 9-F: Disadvantaged Business Enterprise Running Tally of Payments to business.support.unit@dot.ca.gov with a copy to local administering agencies.

For projects awarded on or after September 1, 2023: Exhibit 9-F is no longer required. Instead, by the 15th of the month following the month of any payment(s), the CONSULTANT must now submit Exhibit 9-P to the LOCAL AGENCY administering the contract. If the CONSULTANT does not make any payments to subconsultants, supplier(s), and/or manufacturers they must report "no payments were made to subs this month" and write this visibly and legibly on Exhibit 9-P.

M. Any subcontract entered into as a result of this AGREEMENT shall contain all of the provisions of this section.

ARTICLE XIX INSURANCE

A. Prior to commencement of the work described herein, CONSULTANT shall furnish LOCAL AGENCY a Certificate of Insurance stating that there is general comprehensive liability insurance presently in effect for CONSULTANT with a combined single limit (CSL) of not less than one million dollars ($1,000,000) per occurrence.

B. The Certificate of Insurance will provide:

1. That the insurer will not cancel the insured's coverage without thirty (30) calendar days prior written notice to LOCAL AGENCY.
2. That LOCAL AGENCY, its officers, agents, employees, and servants are included as additional insureds, but only insofar as the operations under this AGREEMENT are concerned.
3. That LOCAL AGENCY will not be responsible for any premiums or assessments on the policy.

C. CONSULTANT agrees that the bodily injury liability insurance herein provided for, shall be in effect at all times during the term of this AGREEMENT. In the event said insurance coverage expires at any time or times during the term of this AGREEMENT, CONSULTANT agrees to provide at least thirty (30) calendar days prior notice to said expiration date; and a new Certificate of Insurance evidencing insurance coverage as provided for herein, for not less than either the remainder of the term of the AGREEMENT, or for a period of not less than one (1) year. New Certificates of Insurance are subject to the approval of LOCAL AGENCY. In the event CONSULTANT fails to keep in effect at all times insurance coverage as herein provided, LOCAL AGENCY may, in addition to any other remedies it may have, terminate this AGREEMENT upon occurrence of such event.

ARTICLE XX FUNDING REQUIREMENTS

A. It is mutually understood between the parties that this AGREEMENT may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the AGREEMENT were executed after that determination was made.

B. This AGREEMENT is valid and enforceable only if sufficient funds are made available to LOCAL AGENCY for the purpose of this AGREEMENT. In addition, this AGREEMENT is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress, State Legislature, or LOCAL AGENCY governing board that may affect the provisions, terms, or funding of this AGREEMENT in any manner.

C. It is mutually agreed that if sufficient funds are not appropriated, this AGREEMENT may be amended to reflect any reduction in funds.

D. LOCAL AGENCY has the option to terminate the AGREEMENT pursuant to Article VI Termination, or by mutual agreement to amend the AGREEMENT to reflect any reduction of funds.

ARTICLE XXI CHANGE IN TERMS

A. This AGREEMENT may be amended or modified only by mutual written agreement of the parties.

B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by LOCAL AGENCY's Contract Administrator.

C. There shall be no change in CONSULTANT's Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this AGREEMENT without prior written approval by LOCAL AGENCY's Contract Administrator.

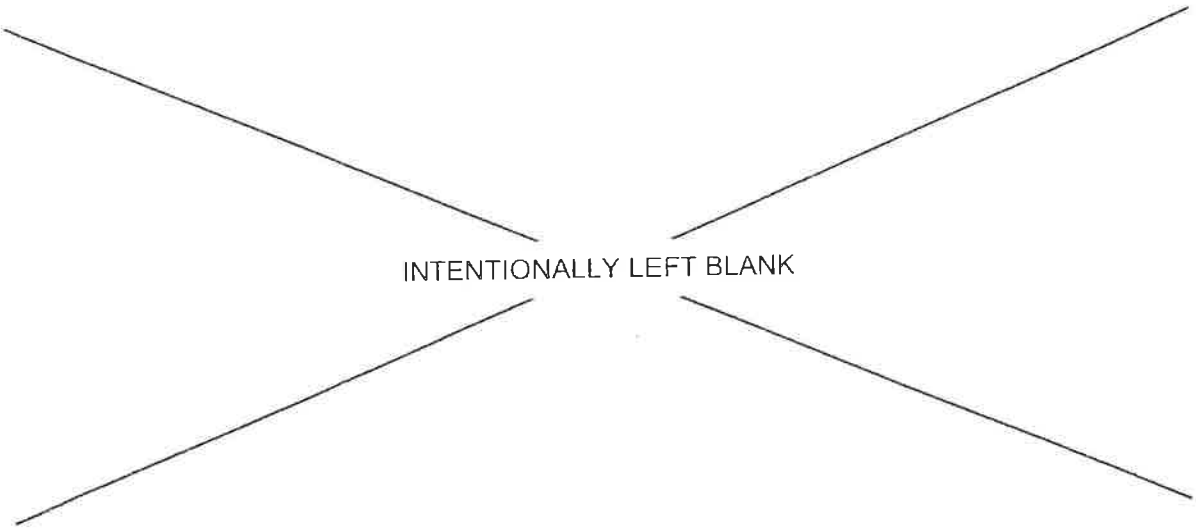
ARTICLE XXII CONTINGENT FEE

CONSULTANT warrants, by execution of this AGREEMENT that no person or selling agency has been employed, or retained, to solicit or secure this AGREEMENT upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing

business. For breach or violation of this warranty, LOCAL AGENCY has the right to annul this AGREEMENT without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the AGREEMENT price or consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXIII DISPUTES

Prior to either party commencing any legal action under this AGREEMENT, the parties agree to try in good faith, to settle any dispute amicably between them. If a dispute has not been settled after forty-five (45) days of good-faith negotiations and as may be otherwise provided herein, then either party may commence legal action against the other.



B. Not later than thirty (30) calendar days after completion of all deliverables necessary to complete the plans, specifications and estimate, CONSULTANT may request review by LOCAL AGENCY Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.

ARTICLE XXIV INSPECTION OF WORK

CONSULTANT and any subconsultant shall permit LOCAL AGENCY, the State, and the FHWA if federal participating funds are used in this AGREEMENT; to review and inspect the project activities and files at all reasonable times during the performance period of this AGREEMENT.

ARTICLE XXV SAFETY

A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by LOCAL AGENCY Safety Officer and other LOCAL AGENCY representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.
B. Pursuant to the authority contained in Vehicle Code §591, LOCAL AGENCY has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

C. Any subcontract entered into as a result of this contract, shall contain all of the provisions of this Article.

D. CONSULTANT must have a Division of Occupational Safety and Health (CAL-OSHA) permit(s), as outlined in Labor Code §6500 and §6705, prior to the initiation of any practices, work, method, operation, or process related to the construction or excavation of trenches which are five (5) feet or deeper.

ARTICLE XXVI OWNERSHIP OF DATA

A. It is mutually agreed that all materials prepared by CONSULTANT under this AGREEMENT shall become the property of the LOCAL AGENCY, and CONSULTANT shall have no property right therein whatsoever. Immediately upon termination, the LOCAL AGENCY shall be entitled to, and CONSULTANT shall deliver to the LOCAL AGENCY, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not, and other such materials as may have been prepared or accumulated to date by CONSULTANT in performing this AGREEMENT which is not CONSULTANT's privileged information, as defined by law, or CONSULTANT's personnel information, along with all other property belonging exclusively to the LOCAL AGENCY which is in CONSULTANT's possession. Publication of the information derived from work performed or data obtained in connection with services rendered under this AGREEMENT must be approved in writing by the LOCAL AGENCY.

B. Additionally, it is agreed that the Parties intend this to be an AGREEMENT for services and each considers the products and results of the services to be rendered by CONSULTANT hereunder to be work made for hire. CONSULTANT acknowledges and agrees that the work (and all rights therein, including, without limitation, copyright) belongs to and shall be the sole and exclusive property of the LOCAL AGENCY without restriction or limitation upon its use or dissemination by the LOCAL AGENCY.

C. Nothing herein shall constitute or be construed to be any representation by CONSULTANT that the work product is suitable in any way for any other project except the one detailed in this Contract. Any reuse by the LOCAL AGENCY for another project or project location shall be at the LOCAL AGENCY's sole risk.

D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27 Subpart 27.3 - Patent Rights under Government Contracts for federal-aid contracts).

E. LOCAL AGENCY may permit copyrighting reports or other agreement products. If copyrights are permitted; the AGREEMENT shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

ARTICLE XXVII CLAIMS FILED BY LOCAL AGENCY's CONSTRUCTION CONTRACTOR

A. If claims are filed by LOCAL AGENCY's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims; CONSULTANT agrees to make its personnel available for consultation with LOCAL AGENCY'S construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.

B. CONSULTANT's personnel that LOCAL AGENCY considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from LOCAL AGENCY.

Consultation or testimony will be reimbursed at the same rates, including travel costs that are being paid for CONSULTANT's personnel services under this AGREEMENT.

C. Services of CONSULTANT's personnel in connection with LOCAL AGENCY's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this AGREEMENT in order to resolve the construction claims.

ARTICLE XXVIII CONFIDENTIALITY OF DATA

A. All financial, statistical, personal, technical, or other data and information relative to LOCAL AGENCY's operations, which are designated confidential by LOCAL AGENCY and made available to CONSULTANT in order to carry out this AGREEMENT, shall be protected by CONSULTANT from unauthorized use and disclosure.

B. Permission to disclose information on one occasion, or public hearing held by LOCAL AGENCY relating to the AGREEMENT, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.

C. CONSULTANT shall not comment publicly to the press or any other media regarding the AGREEMENT or LOCAL AGENCY's actions on the same, except to LOCAL AGENCY's staff, CONSULTANT's own personnel involved in the performance of this AGREEMENT, at public hearings, or in response to questions from a Legislative committee.

D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this AGREEMENT without prior review of the contents thereof by LOCAL AGENCY, and receipt of LOCAL AGENCY'S written permission.

E. Any subcontract entered into as a result of this contract shall contain all of the provisions of this Article.

F. All information related to the construction estimate is confidential, and shall not be disclosed by CONSULTANT to any entity, other than LOCAL AGENCY, Caltrans, and/or FHWA. All of the materials prepared or assembled by CONSULTANT pursuant to performance of this Contract are confidential and CONSULTANT agrees that they shall not be made available to any individual or organization without the prior written approval of the LOCAL AGENCY or except by court order. If CONSULTANT or any of its officers, employees, or subcontractors does voluntarily provide information in violation of this Contract, LOCAL AGENCY has the right to reimbursement and indemnity from CONSULTANT for any damages caused by CONSULTANT releasing the information, including, but not limited to, County's attorney's fees and disbursements, including without limitation experts' fees and disbursements.

ARTICLE XXIX NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code §10296, CONSULTANT hereby states under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXX EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by LOCAL AGENCY. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the AGREEMENT record.

ARTICLE XXXI PROMPT PAYMENT

A. PROMPT PAYMENT FROM LOCAL AGENCY TO CONSULTANT

The LOCAL AGENCY shall make all project progress payment within 30 days after receipt of an undisputed and properly submitted payment request from CONSULTANT on a professional service contract. If the LOCAL AGENCY fails to pay promptly, the LOCAL AGENCY shall pay interest to the CONSULTANT, which accrues at the rate of 10 percent per annum on the principal amount of a money judgment remaining unsatisfied and pro-rated as necessary. Upon receipt of the payment request, the LOCAL AGENCY shall act in accordance with both of the following:

(1) The LOCAL AGENCY shall review each payment request as soon as feasible after receipt to verify it is a proper payment request.

(2) The LOCAL AGENCY must return any payment request deemed improper by the LOCAL AGENCY to the CONSULTANT as soon as feasible, but not later than seven (7) days, after receipt. A request returned pursuant to this paragraph shall include documentation setting forth in writing the reasons why it is an improper payment request.

B. PROMPT PAYMENT CERTIFICATION

For projects awarded on or after September 1, 2023: the CONSULTANT must now submit Exhibit 9-P to the LOCAL AGENCY administering the contract by the 15th of the month following the month of any payment(s). If the CONSULTANT does not make any payments to subconsultants, supplier(s), and/or manufacturers they must report "no payments were made to subs this month" and write this visibly and legibly on Exhibit 9-P.

The LOCAL AGENCY must verify all Exhibit 9-P information, monitor compliance with prompt payment requirements for DBE and non-DBE firms, and address any shortfalls to the DBE commitment and prompt payment issues until the end of the project. The LOCAL AGENCY must email a copy of Exhibit 9-P to DBE.Forms@dot.ca.gov before the end of the month after receiving the Exhibit 9-P from the CONSULTANT.

ARTICLE XXXII TITLE VI ASSURANCES

APPENDICES A - E of the TITLE VI ASSURANCES

[The U.S. Department of Transportation Order No.1050.2A requires all federal-aid Department of Transportation contracts between an agency and a consultant to contain Appendices A and E of the Title VI Assurances. Include Appendices B, C, and D if appliable as shown below. In addition, the consultant must include the Title VI Assurances Appendices A and E, and if applicable Appendices B, C, and D in all subcontracts to perform work under the contract.

The clauses of Appendix B of this Assurance shall be included as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a LOCAL AGENCY.

The clauses set forth in Appendix C and Appendix D of this Assurance shall be included as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the LOCAL AGENCY with other parties:

a. *for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and*
b. *for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.*]

APPENDIX A

During the performance of this Agreement, the contractor, for itself, its assignees and successors in interest (hereinafter collectively referred to as CONSULTANT) agrees as follows:

a. Compliance with Regulations: CONSULTANT shall comply with the regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time, (hereinafter referred to as the REGULATIONS), which are herein incorporated by reference and made a part of this agreement.

b. Nondiscrimination: CONSULTANT, with regard to the work performed by it during the AGREEMENT, shall not discriminate on the grounds of race, color, sex, national origin, religion, age, or disability in the selection and retention of sub-applicants, including procurements of materials and leases of equipment. CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the agreement covers a program set forth in Appendix B of the Regulations.

c. Solicitations for Sub-agreements, Including Procurements of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by CONSULTANT for work to be performed under a Sub- agreement, including procurements of materials or leases of equipment, each potential sub-applicant or supplier shall be notified by CONSULTANT of the CONSULTANT'S obligations under this Agreement and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.

d. Information and Reports: CONSULTANT shall provide all information and reports required by the Regulations, or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the recipient or FHWA to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of CONSULTANT is in the exclusive possession of another who fails or refuses to furnish this information, CONSULTANT shall so certify to the recipient or FHWA as appropriate, and shall set forth what efforts CONSULTANT has made to obtain the information.

e. Sanctions for Noncompliance: In the event of CONSULTANT's noncompliance with the nondiscrimination provisions of this agreement, the recipient shall impose such agreement sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

    i. withholding of payments to CONSULTANT under the Agreement within a reasonable period of time, not to exceed 90 days; and/or

    ii. cancellation, termination or suspension of the Agreement, in whole or in part.

f. Incorporation of Provisions: CONSULTANT shall include the provisions of paragraphs (1) through (6) in every sub-agreement, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

CONSULTANT shall take such action with respect to any sub-agreement or procurement as the recipient or FHWA may direct as a means of enforcing such provisions including sanctions for noncompliance, provided, however, that, in the event CONSULTANT becomes involved in, or is threatened with, litigation with a sub-applicant or supplier as a result of such direction, CONSULTANT may request the recipient enter into such litigation to protect the interests of the State, and, in addition, CONSULTANT may request the United States to enter into such litigation to protect the interests of the United States.

APPENDIX B
CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Assurance 4:

NOW THEREFORE, the U.S. Department of Transportation as authorized by law and upon the condition that the recipient will accept title to the lands and maintain the project constructed thereon in accordance with Title 23 U.S.C., the regulations for the administration of the preceding statute, and the policies and procedures prescribed by the FHWA of the U.S. Department of Transportation in accordance and in compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. § 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the recipient all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto the recipient and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the recipient, its successors and assigns. The recipient, in consideration of the conveyance of said lands and interest in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and]* (2) that the recipient will use the lands and interests in lands and interest in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended [, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said lands, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction].*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

APPENDIX C
CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY, FACILITY, OR PROGRAM

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the recipient pursuant to the provisions of Assurance 7(a):

A. The (grantee, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that:

    1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) will maintain and operate such facilities and services in compliance with all requirements imposed by the Acts and Regulations(as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.

B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Non-discrimination covenants, the recipient will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.*

C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the recipient will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the recipient and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX D
CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED UNDER THE ACTIVITY, FACILITY OR PROGRAM

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by the recipient pursuant to the provisions of Assurance 7(b):

A. The (grantee, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest ,and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, "as a covenant running with the land") that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on,

over, or under such land, and the furnishings of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits or, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations, as amended, set forth in this Assurance.

B. With respect to (licenses, leases, permits, etc.) in the event of breach of any of the above of the above Non-discrimination covenants, the recipient will have the right to terminate the (license, permits, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.*

C. With respect to deeds, in the event of breach of any of the above Non-discrimination covenants, the recipient will there upon revert to and vest in and become the absolute property of the recipient and its assigns.

APPENDIX E

During the performance of this contract, the CONSULTANT, for itself, its assignees, and successors in interest (hereinafter referred to as the "CONSULTANT") agrees to comply with the following non-discrimination statutes and authorities, including, but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), prohibits discrimination on the basis of sex;
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination of the basis of disability in the operation of public entities, public and private transportation systems, places of

public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations 49 C.F.R. parts 37 and 38;

- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of Limited English Proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C.1681 et seq).

ARTICLE XXXIII NOTIFICATION

All notices hereunder and communications regarding interpretation of the terms of this AGREEMENT and changes thereto, shall be effected by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid, and addressed as follows:

CONSULTANT: MGE ENGINEERING, INC.

Robert Sennett ,Project Manager

7415 Greenhaven Dr #100

Sacramento, CA 95831

LOCAL AGENCY: PLUMAS COUNTY DEPT OF PUBLIC WORKS

Rob Thorman , Contract Administrator

1834 E Main St

Quincy, CA 95971

ARTICLE XXXIV CONTRACT

The two parties to this AGREEMENT, who are the before named CONSULTANT and the before named LOCAL AGENCY, hereby agree that this AGREEMENT constitutes the entire AGREEMENT which is made and concluded in duplicate between the two parties. Both of these parties for and in consideration of the payments to be made, conditions mentioned, and work to be performed; each agree to diligently perform in accordance with the terms and conditions of this AGREEMENT as evidenced by the signatures below.

ARTICLE XXXV SIGNATURES

CONTRACTOR:

MGE Engineering Inc., a California Corporation

By: _____
Name: Robert E, Sennett
Title: Vice President
Date signed: 4/24/2024

By: _____
Name: Fred Huang
Title: Chief Financial Officer
Date signed: 4/23/2024

COUNTY:

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

By: _____
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed: 5.7.24

ATTEST:

By: _____
Name: Allen Hiskey
Title: Clerk of the Board
Date signed: 5/7/24

Approved as to form:
Craig Settlemire
Counsel

ATTACHMENT 1

COST PROPOSAL / RATE SHEET

COST PROPOSAL - Page 1 of 3

SPECIFIC RATE OF COMPENSATION (USE FOR ON-CALL OR AS-NEEDED CONTRACTS)
(NON- PREVAILING WAGE CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Consultant MGE Engineering, Inc. [X] Prime Consultant [ ] Subconsultant [ ] 2nd Tier Subconsultant

Project No. Plumas County On-Call Contract No. _____ Participation Amount $ N/A Date 4/4/2024

For Combined Rate	Fringe Benefit % + General &Administrative %				=	Combined ICR %	
OR							
For Home Office Rate	Fringe Benefit	47.32%	+ General &Administrative	109.76%	=	Home Office ICR	157.08%
For Field Office Rate	Fringe Benefit	48.51%	+ General &Administrative	77.56%	=	Field Office ICR	126.07%
				Fee	=		10%

BILLING INFORMATION / CALCULATION INFORMATION

Name/Job Title/Classification1	Hourly Billing Rates[2] Straight[3]	To(1.5x)	To(2x)	Effective date of hourly rate From	To	Actual or Avg. hourly rate[4]	% or $ increase	Hourly range – for Classification only
H. Fred Huang, PE	$ 480.74	NA	NA	3/1/2024	12/31/2024	$ 170.00	0%	Not Applicable
President	$ 504.78	NA	NA	1/1/2025	12/31/2025	$ 178.50	5%	
	$ 530.02	NA	NA	1/1/2026	12/31/2026	$ 187.43	5%	
	$ 556.52	NA	NA	1/1/2027	12/31/2027	$ 196.80	5%	
	$ 584.34	NA	NA	1/1/2028	12/31/2028	$ 206.64	5%	
Robert Sennett, PE, SE*	$ 361.97	NA	NA	3/1/2024	12/31/2024	$ 128.00	0%	Not Applicable
Principal Engineer	$ 380.07	NA	NA	1/1/2025	12/31/2025	$ 134.40	5%	
	$ 399.07	NA	NA	1/1/2026	12/31/2026	$ 141.12	5%	
	$ 419.02	NA	NA	1/1/2027	12/31/2027	$ 148.18	5%	
	$ 439.98	NA	NA	1/1/2028	12/31/2028	$ 155.58	5%	
Nader Tammanie, PE	$ 361.97	NA	NA	3/1/2024	12/31/2024	$ 128.00	0%	Not Applicable
Principal Engineer	$ 380.07	NA	NA	1/1/2025	12/31/2025	$ 134.40	5%	
	$ 399.07	NA	NA	1/1/2026	12/31/2026	$ 141.12	5%	
	$ 419.02	NA	NA	1/1/2027	12/31/2027	$ 148.18	5%	
	$ 439.98	NA	NA	1/1/2028	12/31/2028	$ 155.58	5%	

Kang Chen, PE Principal Engineer	$ 328.03	NA	NA	3/1/2024	12/31/2024	$ 116.00	0%	Not Applicable
	$ 344.44	NA	NA	1/1/2025	12/31/2025	$ 121.80	5%	
	$ 361.66	NA	NA	1/1/2026	12/31/2026	$ 127.89	5%	
	$ 379.74	NA	NA	1/1/2027	12/31/2027	$ 134.28	5%	
	$ 398.73	NA	NA	1/1/2028	12/31/2028	$ 141.00	5%	
Stephen Hawkins, PE, QSD* Supervising Engineer Project Manager	$ 282.79	NA	NA	3/1/2024	12/31/2024	$ 100.00	0%	Not Applicable
	$ 296.93	NA	NA	1/1/2025	12/31/2025	$ 105.00	5%	
	$ 311.77	NA	NA	1/1/2026	12/31/2026	$ 110.25	5%	
	$ 327.36	NA	NA	1/1/2027	12/31/2027	$ 115.76	5%	
	$ 343.73	NA	NA	1/1/2028	12/31/2028	$ 121.55	5%	
Martin McIlroy, PE, PG, CEG* Supervising Engineer/Geologist	$ 268.65	NA	NA	3/1/2024	12/31/2024	$ 95.00	0%	Not Applicable
	$ 282.08	NA	NA	1/1/2025	12/31/2025	$ 99.75	5%	
	$ 296.19	NA	NA	1/1/2026	12/31/2026	$ 104.74	5%	
	$ 310.99	NA	NA	1/1/2027	12/31/2027	$ 109.97	5%	
	$ 326.54	NA	NA	1/1/2028	12/31/2028	$ 115.47	5%	
Mark Salmon, PE, SE Supervising Engineer	$ 325.21	NA	NA	3/1/2024	12/31/2024	$ 115.00	0%	Not Applicable
	$ 341.47	NA	NA	1/1/2025	12/31/2025	$ 120.75	5%	
	$ 358.54	NA	NA	1/1/2026	12/31/2026	$ 126.79	5%	
	$ 376.47	NA	NA	1/1/2027	12/31/2027	$ 133.13	5%	
	$ 395.29	NA	NA	1/1/2028	12/31/2028	$ 139.78	5%	
Joe Siemers, PE, QSD * Senior Construction Manager	$ 243.20	NA	NA	3/1/2024	12/31/2024	$ 86.00	0%	Not Applicable
	$ 255.36	NA	NA	1/1/2025	12/31/2025	$ 90.30	5%	
	$ 268.13	NA	NA	1/1/2026	12/31/2026	$ 94.82	5%	
	$ 281.53	NA	NA	1/1/2027	12/31/2027	$ 99.56	5%	
	$ 295.61	NA	NA	1/1/2028	12/31/2028	$ 104.53	5%	
Wesley Sennett, PE, SE* Senior Engineer	$ 248.85	NA	NA	3/1/2024	12/31/2024	$ 88.00	0%	Not Applicable
	$ 261.30	NA	NA	1/1/2025	12/31/2025	$ 92.40	5%	
	$ 274.36	NA	NA	1/1/2026	12/31/2026	$ 97.02	5%	
	$ 288.08	NA	NA	1/1/2027	12/31/2027	$ 101.87	5%	
	$ 302.48	NA	NA	1/1/2028	12/31/2028	$ 106.96	5%	
Danny Vang, PE, SE Senior Engineer	$ 271.48	NA	NA	3/1/2024	12/31/2024	$ 96.00	0%	Not Applicable
	$ 285.05	NA	NA	1/1/2025	12/31/2025	$ 100.80	5%	
	$ 299.30	NA	NA	1/1/2026	12/31/2026	$ 105.84	5%	
	$ 314.27	NA	NA	1/1/2027	12/31/2027	$ 111.13	5%	
	$ 329.98	NA	NA	1/1/2028	12/31/2028	$ 116.69	5%	
Eric Monzon, PE Senior Engineer	$ 254.51	NA	NA	3/1/2024	12/31/2024	$ 90.00	0%	Not Applicable
	$ 267.23	NA	NA	1/1/2025	12/31/2025	$ 94.50	5%	
	$ 280.60	NA	NA	1/1/2026	12/31/2026	$ 99.23	5%	
	$ 294.63	NA	NA	1/1/2027	12/31/2027	$ 104.19	5%	
	$ 309.36	NA	NA	1/1/2028	12/31/2028	$ 109.40	5%	

Bradley Reichel, PE, QSD*	$ 240.37	NA	NA	3/1/2024	12/31/2024	$ 85.00	0%	Not Applicable
Senior Engineer	$ 252.39	NA	NA	1/1/2025	12/31/2025	$ 89.25	5%	
	$ 265.01	NA	NA	1/1/2026	12/31/2026	$ 93.71	5%	
	$ 278.26	NA	NA	1/1/2027	12/31/2027	$ 98.40	5%	
	$ 292.17	NA	NA	1/1/2028	12/31/2028	$ 103.32	5%	
James Patrick, PE	$ 217.75	NA	NA	3/1/2024	12/31/2024	$ 77.00	0%	Not Applicable
Senior Engineer	$ 228.63	NA	NA	1/1/2025	12/31/2025	$ 80.85	5%	
	$ 240.07	NA	NA	1/1/2026	12/31/2026	$ 84.89	5%	
	$ 252.07	NA	NA	1/1/2027	12/31/2027	$ 89.14	5%	
	$ 264.67	NA	NA	1/1/2028	12/31/2028	$ 93.59	5%	
Peter Zhao, PE	$ 203.61	NA	NA	3/1/2024	12/31/2024	$ 72.00	0%	Not Applicable
Associate Engineer	$ 213.79	NA	NA	1/1/2025	12/31/2025	$ 75.60	5%	
	$ 224.48	NA	NA	1/1/2026	12/31/2026	$ 79.38	5%	
	$ 235.70	NA	NA	1/1/2027	12/31/2027	$ 83.35	5%	
	$ 247.49	NA	NA	1/1/2028	12/31/2028	$ 87.52	5%	
Jason Herberg, PE	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	Not Applicable
Associate Engineer	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	
Kai Wang, PE	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	Not Applicable
Associate Engineer	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	
Mohammad Rezaian **	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2024	$ 75.00	0%	Not Applicable
Senior Construction Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2025	12/31/2025	$ 78.75	5%	
	$ 205.62	$ 308.44	$ 411.25	1/1/2026	12/31/2026	$ 82.69	5%	
	$ 215.91	$ 323.86	$ 431.81	1/1/2027	12/31/2027	$ 86.82	5%	
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	
Steve Matranga, PE	$ 197.95	NA	NA	3/1/2024	12/31/2024	$ 70.00	0%	Not Applicable
Staff Engineer/Office Engineer	$ 207.85	NA	NA	1/1/2025	12/31/2025	$ 73.50	5%	
	$ 218.24	NA	NA	1/1/2026	12/31/2026	$ 77.18	5%	
	$ 229.15	NA	NA	1/1/2027	12/31/2027	$ 81.03	5%	
	$ 240.61	NA	NA	1/1/2028	12/31/2028	$ 85.09	5%	
Manouch Mahmoudzadeh, PE **	$ 181.14	$ 271.70	$ 362.27	3/1/2024	12/31/2024	$ 72.84	0%	Not Applicable
Senior Construction Engineer	$ 190.19	$ 285.29	$ 380.39	1/1/2025	12/31/2025	$ 76.48	5%	
Office Engineer	$ 199.70	$ 299.55	$ 399.41	1/1/2026	12/31/2026	$ 80.31	5%	
	$ 209.69	$ 314.53	$ 419.38	1/1/2027	12/31/2027	$ 84.32	5%	
	$ 220.17	$ 330.26	$ 440.34	1/1/2028	12/31/2028	$ 88.54	5%	

John Rogers, PE **	$ 196.45	$ 294.68	$ 392.91	3/1/2024	12/31/2024	$ 79.00	0%	Not Applicable
Senior Construction Engineer	$ 206.28	$ 309.42	$ 412.56	1/1/2025	12/31/2025	$ 82.95	5%	
Office Engineer	$ 216.59	$ 324.89	$ 433.18	1/1/2026	12/31/2026	$ 87.10	5%	
	$ 227.42	$ 341.13	$ 454.84	1/1/2027	12/31/2027	$ 91.45	5%	
	$ 238.79	$ 358.19	$ 477.58	1/1/2028	12/31/2028	$ 96.02	5%	
Peter Yang **	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2024	$ 75.00	0%	Not Applicable
Construction Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2025	12/31/2025	$ 78.75	5%	
	$ 205.62	$ 308.44	$ 411.25	1/1/2026	12/31/2026	$ 82.69	5%	
	$ 215.91	$ 323.86	$ 431.81	1/1/2027	12/31/2027	$ 86.82	5%	
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	
Staff	$ 104.63	NA	NA	3/1/2024	12/31/2024	$ 37.00	0%	34.00 - 40.00
Assistant Engineer	$ 109.86	NA	NA	1/1/2025	12/31/2025	$ 38.85	5%	35.70 - 42.00
	$ 115.36	NA	NA	1/1/2026	12/31/2026	$ 40.79	5%	37.49 - 44.10
	$ 121.12	NA	NA	1/1/2027	12/31/2027	$ 42.83	5%	39.36 - 46.31
	$ 127.18	NA	NA	1/1/2028	12/31/2028	$ 44.97	5%	41.33 - 48.62
Staff Inspector**	$ 186.51	$ 279.76	$ 373.02	3/1/2024	12/31/2025	$ 75.00	0%	75.00 - 80.00
Inspector	$ 195.83	$ 293.75	$ 391.67	1/1/2026	12/31/2026	$ 78.75	5%	78.75 - 84.00
	$ 205.62	$ 308.44	$ 411.25	1/1/2027	12/31/2027	$ 82.69	5%	82.69 - 88.20
	$ 215.91	$ 323.86	$ 431.81	1/1/2028	12/31/2028	$ 86.82	5%	86.82 - 92.61
	$ 226.70	$ 340.05	$ 453.40	1/1/2028	12/31/2028	$ 91.16	5%	91.16 - 97.24
Staff	$ 192.30	NA	NA	3/1/2024	12/31/2024	$ 68.00	0%	64.00 - 72.00
CADD	$ 201.91	NA	NA	1/1/2025	12/31/2025	$ 71.40	5%	67.20 - 75.60
	$ 212.01	NA	NA	1/1/2026	12/31/2026	$ 74.97	5%	70.56 - 79.38
	$ 222.61	NA	NA	1/1/2027	12/31/2027	$ 78.72	5%	74.09 - 83.35
	$ 233.74	NA	NA	1/1/2028	12/31/2028	$ 82.65	5%	77.79 - 87.52
Staff	$ 141.39	$ 212.09	$ 282.79	3/1/2024	12/31/2024	$ 50.00	0%	45.00 - 55.00
Office Administration	$ 148.46	$ 222.70	$ 296.93	1/1/2025	12/31/2025	$ 52.50	5%	47.25 - 57.75
	$ 155.89	$ 233.83	$ 311.77	1/1/2026	12/31/2026	$ 55.13	5%	49.61 - 60.64
	$ 163.68	$ 245.52	$ 327.36	1/1/2027	12/31/2027	$ 57.88	5%	52.09 - 63.67
	$ 171.87	$ 257.80	$ 343.73	1/1/2028	12/31/2028	$ 60.78	5%	54.70 - 66.85

NOTES:

1. Key personnel must be marked with an asterisk (*) and employees that are subject to prevailing wage requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended.
3. Billing rate = actual hourly rate * (1+ ICR) * (1+ Fee). Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans. All costs must comply with the Federal cost principles for reimbursement.
4. For named employees and key personnel enter the actual hourly rate. For classifications only, enter the Average Hourly Rate for that classification.

COST PROPOSAL Page 2 of 3

SPECIFIC RATE OF COMPENSATION (USE FOR ON-CALL OR AS-NEEDED CONTRACTS)
(CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Consultant MGE Engineering, Inc. [X] Prime Consultant [ ] Subconsultant

Project No. Plumas County On-Call Contract No. _____ Date 4/4/2024

SCHEDULE OF OTHER DIRECT COST ITEMS (Add additional pages as necessary)				
Description of Item	**Quantity**	**Unit**	**Unit Cost**	**Total**
Mileage Costs	1	Mile	Federal Rate	$TBD
Per Diem	1	Day	CT Travel Guide	$TBD
Reproduction	1	Ea	At Cost	$TBD
Delivery	1	Ea	At Cost	$TBD
Subconsultant 1:				$TBD
Subconsultant 2:				$TBD
Subconsultant 3:				$TBD

Note: Add additional pages if necessary.

NOTES:
1. List other direct cost items with estimated costs. These costs should be competitive in their respective industries and supported with appropriate documentation.
2. Proposed ODC items should be consistently billed regardless of client and contract type.
3. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
4. Items such as special tooling, will be reimbursed at actual cost with supporting documentation (invoice).
5. Items listed above that would be considered "tools of the trade" are not reimbursable as other direct cost.
6. Travel costs should be pre-approved by the contracting agency and shall not exceed current State Department of Personnel Administration rules.
7. If mileage is claimed, the rate should be properly supported by the consultant's calculation of their actual costs for company vehicles. In addition, the miles claimed should be supported by mileage logs.
8. If a consultant proposes rental costs for a vehicle, the company must demonstrate that this is its standard procedure for all of their contracts and that they do not own any vehicles that could be used for the same purpose.
9. The cost proposal format shall not be amended. All costs must comply with the Federal cost principles.
10. Add additional pages if necessary.
11. Subconsultants must provide their own cost proposals.

50	68	
45	64	
55	72	

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

7. Generally Accepted Accounting Principles (GAAP)
8. Terms and conditions of the contract
9. Title 23 United States Code Section 112 - Letting of Contracts
10. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Procedures
11. 23 Code of Federal Regulations Part 172 - Procurement, Management, and Administration of Engineering and Design Related Service
12. 48 Code of Federal Regulations Part 9904 - Cost Accounting Standards Board (as applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement.

Prime Consultant or Subconsultant Certifying:

Name: H. Fred Huang, PE

Title *: President

Signature : H F Huang

Date of Certification (mm/dd/yyyy): 4/4/2024

Email: fhuang@mgeeng.com

Phone Number: 916-421-1000

Address: 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831

* An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President or a Chief Financial Officer, or equivalent, who has authority to represent the financial information utilized to establish the cost proposal for the contract.

List services the consultant is providing under the proposed contract:

On-Call Bridge/Civil and Construction Engineering Services

COST PROPOSAL 4: FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

Please Note: Consultant completes all items in yellow highlight

CONSULTANT MGE Engineering, Inc. PRIME X SUB _____

PROJECT NO. On-call Civil and Construction Engineering Services, Plumas County CONTRACT NO._____ DATE April 4, 2024

CONTRACT TYPE Specific Rates of Compensation _____ (LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)

Prime Consultant's Contract Amount $_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates

A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + 5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

Exempt Employee Loaded Billing Rates

C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fringe)

Home Office Personnel:	Fringe Benefit %		Overhead %		General Administration %		Combined %
NORMAL	47.32%	+		+	109.76%	=	157.08%
OVERTIME	47.32%	+		+	109.76%	=	157.08%
Field Office Personnel:	**Fringe Benefit %**		**Overhead %**		**General Administration %**		**Combined %**
NORMAL	48.51%	+		+	77.56%	=	126.07%
OVERTIME	48.51%	+		+	77.56%	=	126.07%
					Fee	=	10.00%
					Applicable Multiplier Delta Base (Field)	=	1.00
					Applicable Multiplier Fringe (Field)	=	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL)	DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			Loaded Hourly Billing Rates			% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe	Total Base Salary + Fringe Benefits			Base Salary			Estimate	Total = Base + Fringe																						
		From	To	Straight	1.5 OT	2.0 OT	Benefits	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Fringe	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	OT (1.5x)	OT (2x)			
Joe Siemers, PE																																				
Sr. Construction Engineer	**OFFICE**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.00**	$86.00	$86.00	$11.49	$97.49	$97.49	$97.49	$25.81	($2.33)	($30.46)	$0.00	$1.60	($26.54)	$0.00	$0.00	($26.54)	$0.00	($2.33)	($3.92)	$213.86	$213.86	$240.40			**$ 86.00**	N/A
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$90.30**	$90.30	$90.30	$11.49	$101.79	$101.79	$101.79	$30.11	$1.97	($26.16)	$0.00	$5.90	($22.24)	$0.00	$0.00	($22.24)	$0.00	$0.00	($3.92)	$224.56	$224.56	$246.80	5.00%		**$ 90.30**	
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$94.82**	$94.82	$94.82	$11.49	$106.31	$106.31	$106.31	$34.63	$6.49	($21.64)	$0.00	$10.42	($17.72)	$0.00	$0.00	($17.72)	$0.00	$0.00	($3.92)	$235.80	$235.80	$253.52	5.00%		**$ 94.82**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$99.56**	$99.56	$99.56	$11.49	$111.05	$111.05	$111.05	$39.37	$11.24	($16.90)	$0.00	$15.16	($12.98)	$0.00	$0.00	($12.98)	$0.00	$0.00	($3.92)	$247.58	$247.58	$260.56	5.00%		**$ 99.56**	
(Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$104.54**	$104.54	$104.54	$11.49	$116.03	$116.03	$116.03	$44.35	$16.22	($11.92)	$0.00	$20.14	($8.00)	$0.00	$0.00	($8.00)	$0.00	$0.00	($3.92)	$259.97	$259.97	$267.97	5.00%		**$ 104.54**	
Joe Siemers, PE																																				
Sr. Construction Engineer	**FIELD**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.00**	$86.00	$86.00	$11.49	$97.49	$97.49	$97.49	$25.81	($2.33)	($30.46)	$0.00	$1.60	($26.54)	$0.00	$0.00	($26.54)	$0.00	($2.33)	($3.92)	$213.86	$213.86	$240.40			**$ 86.00**	N/A
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$90.30**	$90.30	$90.30	$11.49	$101.79	$101.79	$101.79	$30.11	$1.97	($26.16)	$0.00	$5.90	($22.24)	$0.00	$0.00	($22.24)	$0.00	$0.00	($3.92)	$224.56	$224.56	$246.80	5.00%		**$ 90.30**	
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$94.82**	$94.82	$94.82	$11.49	$106.31	$106.31	$106.31	$34.63	$6.49	($21.64)	$0.00	$10.42	($17.72)	$0.00	$0.00	($17.72)	$0.00	$0.00	($3.92)	$235.80	$235.80	$253.52	5.00%		**$ 94.82**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$99.56**	$99.56	$99.56	$11.49	$111.05	$111.05	$111.05	$39.37	$11.24	($16.90)	$0.00	$15.16	($12.98)	$0.00	$0.00	($12.98)	$0.00	$0.00	($3.92)	$247.58	$247.58	$260.56	5.00%		**$ 99.56**	
(Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$104.54**	$104.54	$104.54	$11.49	$116.03	$116.03	$116.03	$44.35	$16.22	($11.92)	$0.00	$20.14	($8.00)	$0.00	$0.00	($8.00)	$0.00	$0.00	($3.92)	$259.97	$259.97	$267.97	5.00%		**$ 104.54**	
Manouch Mahmoudzadeh, PE																																				
Structure Rep/Resident Engineer/Inspector	**FIELD**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$72.84**	$109.26	$145.68	$11.49	$84.33	$120.75	$157.17	$12.65	$20.94	$29.22	$0.00	$24.86	$33.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$181.14	$217.56	$253.98			**$ 72.84**	N/A
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$76.48**	$114.72	$152.96	$11.49	$87.97	$126.21	$164.45	$16.29	$26.40	$36.50	$0.00	$30.32	$40.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$190.19	$228.43	$266.67	5.00%		**$ 76.48**	
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$80.30**	$120.45	$160.60	$11.49	$91.79	$131.94	$172.09	$20.11	$32.13	$44.14	$0.00	$36.05	$48.06	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$199.69	$239.84	$279.99	5.00%		**$ 80.30**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$84.32**	$126.48	$168.64	$11.49	$95.81	$137.97	$180.13	$24.13	$38.16	$52.18	$0.00	$42.08	$56.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$209.68	$251.84	$294.00	5.00%		**$ 84.32**	
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$88.54**	$132.81	$177.08	$11.49	$100.03	$144.30	$188.57	$28.35	$44.49	$60.62	$0.00	$48.41	$64.54	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$220.18	$264.45	$308.72	5.00%		**$ 88.54**	
Mohammad Rezaian																																				
Construction Inspector	**FIELD**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51			**$ 75.00**	
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%		**$ 78.75**	N/A
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%		**$ 82.69**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%		**$ 86.82**	
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%		**$ 91.16**	
John Rogers, PE																																				
Construction Inspector	**FIELD**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$79.00**	$118.50	$158.00	$11.49	$90.49	$129.99	$169.49	$18.81	$30.18	$41.54	$0.00	$34.10	$45.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$196.45	$235.95	$275.45			**$ 79.00**	
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.95**	$124.43	$165.90	$11.49	$94.44	$135.92	$177.39	$22.76	$36.10	$49.44	$0.00	$40.02	$53.36	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$206.28	$247.75	$289.23	5.00%		**$ 82.95**	N/A
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$87.10**	$130.65	$174.20	$11.49	$98.59	$142.14	$185.69	$26.91	$42.33	$57.74	$0.00	$46.25	$61.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$216.60	$260.15	$303.70	5.00%		**$ 87.10**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.46**	$137.19	$182.92	$11.49	$102.95	$148.68	$194.41	$31.27	$48.87	$66.46	$0.00	$52.79	$70.38	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227.44	$273.17	$318.90	5.00%		**$ 91.46**	
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$96.03**	$144.05	$192.06	$11.49	$107.52	$155.54	$203.55	$35.84	$55.72	$75.60	$0.00	$59.64	$79.52	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$238.80	$286.82	$334.83	5.00%		**$ 96.03**	
Staff																																				
Construction Inspector	**FIELD**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51			**$ 75.00**	
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%		**$ 78.75**	N/A
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%		**$ 82.69**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%		**$ 86.82**	
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%		**$ 91.16**	
Staff																																				
Construction Inspector	**OFFICE**	1/1/2024	12/31/2024	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$75.00**	$112.50	$150.00	$11.49	$86.49	$123.99	$161.49	$14.81	$24.18	$33.54	$0.00	$28.10	$37.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$186.51	$224.01	$261.51			**$ 75.00**	
Group 2		1/1/2025	12/31/2025	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$78.75**	$118.13	$157.50	$11.49	$90.24	$129.62	$168.99	$18.56	$29.80	$41.04	$0.00	$33.72	$44.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$195.83	$235.21	$274.58	5.00%		**$ 78.75**	N/A
		1/1/2026	12/31/2026	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$82.69**	$124.04	$165.38	$11.49	$94.18	$135.53	$176.87	$22.50	$35.71	$48.92	$0.00	$39.63	$52.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.63	$246.98	$288.32	5.00%		**$ 82.69**	
Prevailing Wage Work		1/1/2027	12/31/2027	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$86.82**	$130.23	$173.64	$11.49	$98.31	$141.72	$185.13	$26.63	$41.91	$57.18	$0.00	$45.83	$61.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$215.90	$259.31	$302.72	5.00%		**$ 86.82**	
(non-Exempt)		1/1/2028	12/31/2028	$56.27	$84.41	$112.54	$15.41	$71.68	$99.82	$127.95	**$91.16**	$136.74	$182.32	$11.49	$102.65	$148.23	$193.81	$30.97	$48.42	$65.86	$0.00	$52.34	$69.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$226.69	$272.27	$317.85	5.00%		**$ 91.16**	

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.
5. Travel Time Charges
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow:
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fringe)
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

COST PROPOSAL 4: FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

CONSULTANT MGE Engineering, Inc. PRIME ____ ____ SUB__X___

PROJECT NO._____ CONTRACT NO._____ DATE April 4, 2024

CONTRACT TYPE_____ *(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)*

Total Other Direct Costs Amount $_____

SCHEDULE OF OTHER DIRECT COST ITEMS

Prime Consultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Per Diem		N/C
B. Company Vehicles		N/C
C. Personal Vehicles (Mileage)	mile	IRS Rate
Other		
A. FCCM *	% Labor	0.04%

* Facilities Capital Cost of Money (FCCM) will be billed as an Other Direct Cost based on the sum of actual hourly rates (AHR) of each employee (Emp) and the number of monthly hours billed (MHB) multiplied by the FCCM

MGE Engineering, Inc.		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Per Diem	day	GT Travel Guide
B. Rental Vehicles	1	at cost
C. Personal Vehicles (Mileage)	mile	IRS Rate
Other Laboratory Testing	SEE FEE SCHEDULE	
Redproduction	ea	at cost
Special Deliveries	ea	at cost

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Communications		
A. Printing & Reproduction *		N/C
B.Cell Phone		N/C
Computer		
A. Laptop		N/C
Vehicles		
A. Vehicle		N/C
Delivery Services		
A. FEDEX/UPS/ IS Postal *		N/C
Miscellaneous		
A.Travel Expenses	Each	Note 2
* Extensive printing/shipping	Each	Actual

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		Note 2
A.		
B.		
C.		
Vehicles		N/C

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B.		
C.		
Travel		
A. Vehicle		N/C
B.		
C.		

Subconsultant's Name		
DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling		
A.		
B		
C.		
Travel		
A. Travel		Note 2
B.		
C.		

Please Note: Consultant completes all applicable items and deletes what is not applicable

Important Notes:

1. "N/C" denotes No Charge
2. Pre-approved travel and Per Diem will be reimbursed in accordance with the current Caltrans Travel Guide for consultants, and detailed in executed Task Order Cost Estimates. No charge will be invoiced for employee relocation costs.
3. Actual costs are based on prices from appropriate vendors and should be competitive in their respective industries. The costs will be supported with appropriate documents detailed in executed Task Order Cost Estimates. Proposed vendors shall be presented in the Task Order Cost Estimate for each project. Pre-approval by the Caltrans Contract Manager will be required and shall be submitted along with the actual invoice.
4. Parking, tolls and local transportation cost resulting from commuting to and from the employee's residence to the job site as assigned in the Task Order are not reimbursable.
5. Other Direct Cost (ODC) items claimed shall be in compliance with 48 Code of Federal Regulation, Chapter 1, part 31 (Federal Acquisition Regulation – FAR cost principles) and shall be consistent with the firm's company-wide allocation policies and charging practices with all clients including federal government, state governments, local agencies and private clients.
6. Proposed items shall be consistently billed directly to all clients (Commercial entities, Federal Govt., State Govt., and Local Govt. Agency), and not just when the client will pay for them as a direct cost.
7. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
8. For those items listed here as "tools of the trade" that is part of indirect cost and not applicable as a direct cost, note as Not Applicable (NA).

PLUMAS COUNTY
ENVIRONMENTAL HEALTH DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Robinette, Director of Environmental Health**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**INFORMATIONAL ITEM: Approve and authorize supplemental budget transfer(s) of $10,000 from Fund 0001 to Environmental Health Professional Services (2050052/521900) to cover the over-budget costs associated with the amendment to the California Association of Environmental Health Administrators (CAEHA); approved by Auditor/Controller. ON DECEMBER 16, 2025, THIS ITEM INCORRECTLY STATED THE WRONG ACCOUNT NUMBER FOR THE TRANSFER-IN. IT SHOULD READ 2055052/521900 (PROFESSIONAL SERVICES).**

Recommendation:

INFORMATIONAL ITEM: Approve and authorize supplemental budget transfer(s) of $10,000 from Fund 0001 to Environmental Health Professional Services (2050052/521900) to cover the over-budget costs associated with the amendment to the California Association of Environmental Health Administrators (CAEHA); approved by Auditor/Controller. **ON DECEMBER 16, 2025, THIS ITEM INCORRECTLY STATED THE WRONG ACCOUNT NUMBER FOR THE TRANSFER-IN. IT SHOULD READ 2055052/521900 (PROFESSIONAL SERVICES).**

Background and Discussion:

Environmental Health, in coordination with Sara James at County Counsel, requests an amendment to extend the agreement with the "CA Association of Environmental Health Administrators" (CAEHA) for fire clean-up support. This request is necessary to complete a pathway for property owners to rebuild in the areas of Greenville found to have legacy lead contamination. The expertise provided by the contractor has proven very valuable and effective; however, the process is not yet completed due to extended discussions with the CA Department of Toxics. The proposed amendment would extend the existing contract for six (6) months to allow the contractor to continue their work.

The agreement extension will require additional funding at an estimated maximum cost of $10,000 dollars as the original $165,000 dollars authorized in March 2022 is expended. The Environmental Health FY 25-26 authorized budget does not have sufficient funds to support this agreement amendment as this expense was not anticipated and was previously carried by General Services.

Authorization is requested to transfer $10,000 dollars from Fund 0001 General Services (2050052 521900) to Environmental Health Professional Services Fund 0001 (2055052 521900).

Action:

Approve and authorize supplemental budget transfer(s) of $10,000 from Fund 0001 to Environmental Health Professional Services (2050052/521900) to cover the over-budget costs associated with the amendment to the California Association of Environmental Health Administrators (CAEHA); approved by Auditor/Controller. **THIS ITEM WAS APPROVED ON DECEMBER 16, 2025. AFTER THE MEETING IT WAS NOTICED THAT THERE WAS A TYPO ON THE ACCOUNT NUMBER: IT SHOULD READ 2055052/521900 (PROFESSIONAL SERVICES).**

Fiscal Impact:

General Fund Impact.

Attachments:

1. Budget-Transfer-Form-02Dec25 Signed

COUNTY OF PLUMAS
REQUEST FOR BUDGET APPROPRIATION TRANSFER
OR SUPPLEMENTAL BUDGET

TRANSFER NUMBER
(Auditor's Use Only)

Department: Environmental Health Dept. No: 20550 Date 12/2/2025

The reason for this request is (check one):			Approval Required
A.	☐	Transfer to/from Contingencies OR between Departments	Board
B.	☑	Supplemental Budgets (including budget reductions)	Board
C.	☐	Transfers to/from or new Fixed Asset, within a 51XXX	Board
D.	☐	Transfer within Department, except fixed assets	Auditor
E.	☐	Establish any new account except fixed assets	Auditor

☐ **TRANSFER FROM OR** ☑ **SUPPLEMENTAL REVENUE ACCOUNTS**
(CHECK "TRANSFER FROM" IF TRANSFER WITHIN EXISTING BUDGET, CHECK "SUPPLEMENTAL REVENUE" IF SUPPLEMENTAL, NEW UNBUDGETED REVENUE)

Fund #	Dept #	Acct #	Account Name	$ Amount
0001	2050052	521900	Professional Services	10,000.00
			Total (must equal transfer to total)	10,000.00

☐ **TRANSFER TO OR** ☑ **SUPPLEMENTAL EXPENDITURE ACCOUNTS**
(CHECK "TRANSFER TO" IF TRANSFER WITHIN EXISTING BUDGET, CHECK "SUPPLEMENTAL EXPENDITURE" IF SUPPLEMENTAL, NEW UNBUDGETED EXPENSE)

Fund #	Dept #	Acct #	Account Name	$ Amount
	2055052	521900	Professional Services	10,000.00
			Total (must equal transfer to total)	10,000.00

Supplemental budget requests require Auditor/Controller's signature

Please provide copy of grant award, terms of award, proof of receipt of additional revenue, and/or backup to support this request.

In the space below, state (a) reason for request, (b) reason why there are sufficient balances in affected accounts to finance transfer, (c) why transfer cannot be delayed until next budget year (attach memo if more space is needed) or (d) reason for the receipt of more or less revenue than budgeted.

A) Contract funding shifted from General Services to Environmental Health Professional Services

B) Unanticipated expense due to the extended duration of the project.

C) Current contract will expire on December 31, 2025.

D) N/A

Approved by Department Signing Authority: 

_____ Approved/ Recommended _____ Disapproved/ Not recommended

Auditor/Controller Signature: _____

Board Approval Date: _____ Agenda Item No. _____

Clerk of the Board Signature: _____

Date Entered by Auditor/Controller: _____ Initials _____

INSTRUCTIONS:

Original and 1 copy of ALL budget transfers go to Auditor/Controller. If supplemental request they must go to the Auditor/Controller. Original will be kept by Auditor, copies returned to Department after it is entered into the system.

Supplemental transfer must have Auditor/Controllers signature. Auditor/Controller will forward all signed, supplemental transfers to the Board for approval.

If one copy of agenda request and 13 copies of Board memo and backup are attached, the entire packet will be forwarded, after all signatures are obtained, to the Clerk of the Board. If only the budget form is sent, it will be returned to the Department after all signatures are obtained.

Transfers that are going to be submitted to the Board for approval:

A. Must be signed by the Auditor/Controller; if supplemental must be signed by the Auditor/Controller.

PLUMAS COUNTY
LIBRARY DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Dora Mitchell, Librarian**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve and authorize Library to recruit and fill, funded and allocated, vacant .863 FTE Branch Library Assistant I; (General Fund Impact) as approved in FY25/26 adopted budget.**

Recommendation:
Approve and authorize Library to recruit and fill, funded and allocated, vacant .863 FTE Branch Library Assistant I; (General Fund Impact) as approved in FY25/26 adopted budget.

Background and Discussion:
Plumas County Library branches are each staffed by one Branch Library Assistant. The previous Portola Branch Library Assistant retired on December 19, 2025, leaving this position vacant. Currently, extra help employees are keeping the branch open on a temporary basis, but they are trained only in basic library support functions such as shelving and staffing the front desk.

As the Branch Library Assistant is the only permanent library employee at this location, a replacement needs to be hired immediately to take on the full responsibilities of the branch manager. This includes critical functions such as assisting the public with reference, research, and technical questions; upkeep of the library's collection; developing an understanding of the community's tastes and needs and tailoring the collection through purchase suggestions and weeding; monitoring the library facility for issues and submitting service requests as appropriate; maintaining accurate statistical records and promptly providing them to Headquarters; planning and implementing library programming; ensuring that proper money-handling procedures are followed; overseeing temporary staff and volunteers; and enforcing proper workplace safety protocols.

If this position is not filled, the Portola Branch will need to drastically reduce open hours and cut back on programs and events. Funds for the position are already included in the FY25/26 adopted budget.

Action:

Approve and authorize Library to recruit and fill, funded and allocated, vacant .863 FTE Branch Library Assistant I; (General Fund Impact) as approved in FY25/26 adopted budget.

Fiscal Impact:

(General Fund Impact) as approved in as approved in FY25/26 adopted budget.

Attachments:
1. Critical Staffing Questionnaire - Branch Lib Asst - 12-15-25
2. Branch Library Assistant I
3. Organizational Chart for Plumas County Library and Literacy System_2025

QUESTIONS FOR STAFFING CRITICAL POSITIONS CURRENTLY ALLOCATED FOR FISCAL YEAR 2024/2025

1. Is this a legitimate business, statutory, or financial justification to fill the position?

   Yes. This position is the only permanent Library staff at the Portola Branch.

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

   Branch Library Assistants are critical to maintain library services. This position has full responsibility for managing the branch library's daily operations, including: circulation of library materials, working with the public, planning and implementing library programming, providing assistance in the use of Library facilities and resources, money handling, compiling information for statistical summaries and reports, updating the collection through weeding and quarterly collection rotations, monitoring building security and upkeep, etc.

3. How long has this position been vacant?

   Since December 19, 2025.

4. Can the department use other wages until the next budget cycle?

   No. Our Other Wages account does not have sufficient funding to maintain the library's current operating hours until next fiscal year.

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

   Any branch library will typically have at least one permanent employee to oversee operations.

6. What core function will be impacted without filling the position prior to July 1st?

   If this position is unfilled for the rest of the 25/26FY, we will need to drastically reduce operating hours and services at the Portola Branch.

7. What negative fiscal impact will the County suffer if the position is not filled prior to July 1st?

   The Branch cannot maintain its current schedule without a branch manager. The County has a substantial fiscal investment in the Portola Branch, including building maintenance and utilities, public computers and internet, and the library's collection of books and other materials, which is meant to be available for the public good. A severe reduction in hours will greatly reduce the impact of this investment.

   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

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

   No.

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

   N/A.

10. 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?

    This position is already funded and allocated for FY25/26. This position is accounted for during budget planning as it is a necessary position to run the Library Department. No increased need for General Fund support (aside from any COLAs that may occur) is expected to come from filling this position over the next two years.

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

    No. The Library is funded by the General Fund and grants.

BRANCH LIBRARY ASSISTANT I

DEFINITION

Under general supervision, performs a wide variety of technical library tasks related to circulation, shelving, technical processing and patron assistance.

DISTINGUISHING CHARACTERISTICS

This class represents the entry level of the Branch Library Assistant class. Incumbents have the responsibility of learning the operations and services of a County Branch Library site, as well as performing a variety of general library assistance duties. They are expected to become familiar with the policies, functions, and operations of the County library system and capable of providing help and instruction to library patrons.

REPORTS TO

County Librarian.

CLASSIFICATIONS DIRECTLY SUPERVISED

May provide work coordination and direction for volunteers and substitute Branch Library Assistants.

BRANCH LIBRARY ASSISTANT I - 2

EXAMPLES OF DUTIES

- Has responsibility to learn the operation and services of a County Library branch.
- Works with library patrons, providing assistance in the use of Library facilities and resources.
- Answers questions, check out material for circulation.
- Issues Library cards and maintains registration records.
- Collects monies for overdue and damaged books and media.
- Receives and transmits patron requests for books, media, and information, finds and reserves books and media for circulation.
- Compiles information for statistical summaries and reports.
- Assists with book repair and mending.
- Re-shelves returned material; prepares periodicals for patron use.
- Updates collection through weeding and quarterly collection rotations.
- Assists with reference services.
- Obtains detailed information about patron's reference requests and needs.
- Instruct patrons in the use of library resources and library rules and procedures.
- Conducts reading programs.
- Maintains account records on monies collected.
- Updates records and reports.
- Types a variety of correspondence information, and other materials.
- Works with community organizations.
- Attends workshops, online classes and correspondence courses necessary to develop basic knowledge of library skills.
- Conducts story time and summer reading programs.
- Insures proper repair and maintenance of branch building, furniture *and equipment*.
- Has responsibility for building security.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; physical ability to lift and carry objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of audio-visual equipment; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office; occasionally works outside; continuous contact with staff and the public.

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BRANCH LIBRARY ASSISTANT I - 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Library procedures and methods.
- Library reference resources.
- Correct English usage, spelling, grammar, and punctuation.
- Modern office methods, practices, and procedures.
- Maintenance of filing and information retrieval systems.
- Computer applications for library services.
- Mathematics.
- Public relations.

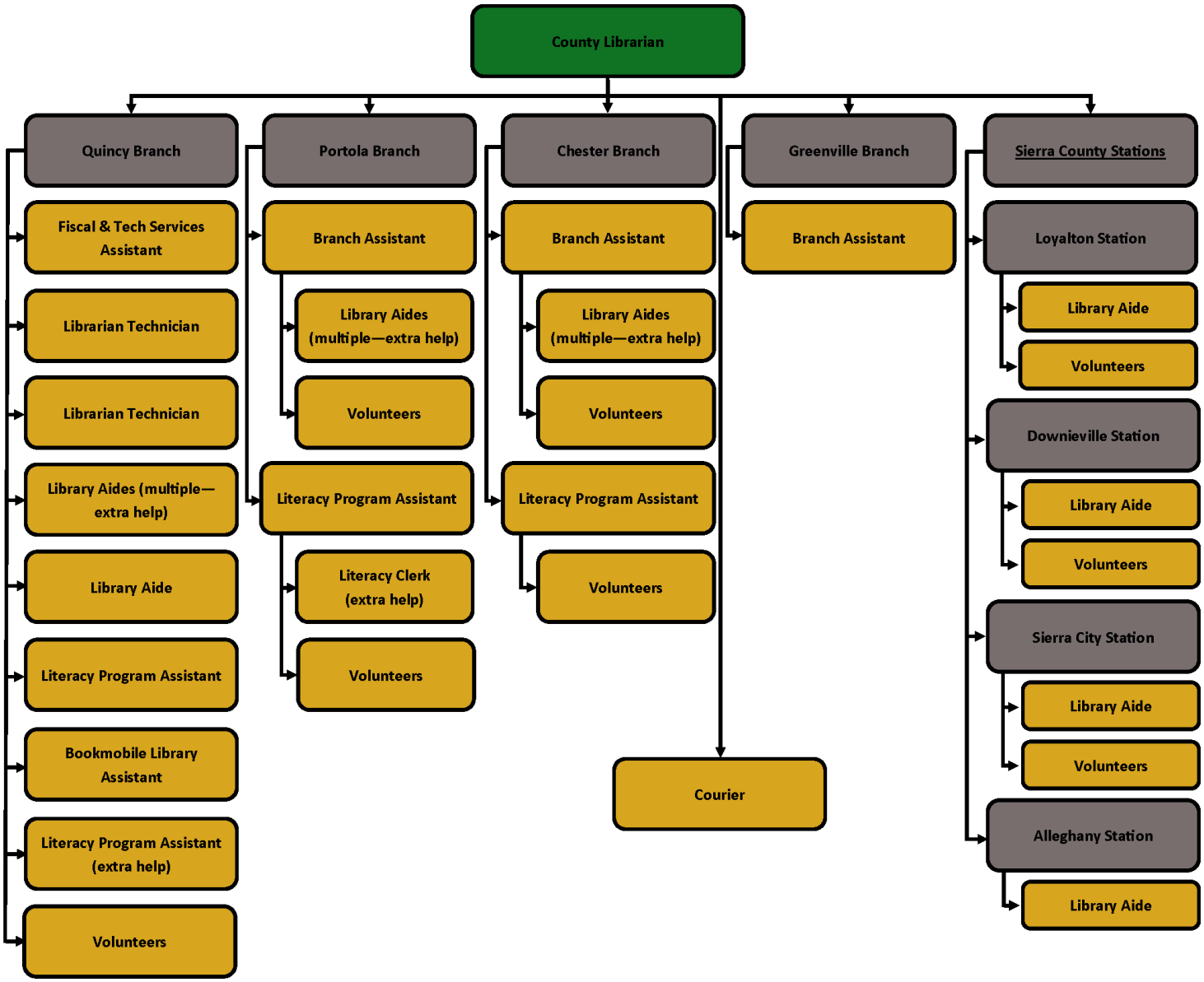
Ability to:

- Perform library and circulation assistance assignments.
- Interpret, explain, and apply library policies and methods.
- Make arithmetical calculations.
- Maintain accurate records and prepare reports.
- Effectively represent library services with the public.
- Establish and maintain cooperative working relationships.

Training and Experience:

Two (2) years of general office assistance work experience, preferably including one (1) year of experience working in a library providing patron assistance.

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



Data Updated: Sep 03, 2025, 10:21 AM

PLUMAS COUNTY
LIBRARY DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Dora Mitchell, Librarian**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve closure of Chester Branch Library on January 5th, 6th, and 7th for installation of new flooring.**

Recommendation:
Approve closure of Chester Branch Library on January 5th, 6th, and 7th for installation of new flooring.

Background and Discussion:
Facilities Services has contracted with Flooring Brothers to install new linoleum in the Chester Branch Library. Work is set to begin on January 6th, 2025, and is anticipated to be completed on January 6th, 2025. This project will require moving books, shelving units, office equipment, supplies, and furniture. Library and Facilities staff will work to move everything back into place as soon as possible after flooring is installed, but we anticipate that the branch will also need to be closed on January 7th to complete this part of the process. If it is possible to complete this work on January 6th, the Library will open as usual on January 7th, 2025.

Signs notifying the public of the closure dates will be posted at the library, and a press release will be sent to the Plumas Sun. Closure information will also be posted on the Library's website and Facebook page.

Staff will continue to work normal hours during the closure to move the collection, respond to patron calls and emails, and carry out administrative tasks as long as they are able to safely access work areas and equipment.

Action:

Approve closure of Chester Branch Library on January 5th, 6th, and 7th for installation of new flooring.

Fiscal Impact:

(No General Fund Impact) this action does not require additional funding.

Attachments:
None

PLUMAS COUNTY
HUMAN RESOURCES DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Joshua Mizrahi, Human Resources Director**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve RESOLUTION to amend Fiscal Year 2025-2026 Position Allocation for Social Services Department, Budget Unit #70590; approved as to form by County Counsel; discussion and possible action. Roll call vote**

Recommendation:
Approve **RESOLUTION** to amend Fiscal Year 2025-2026 Position Allocation for Social Services Department, Budget Unit #70590; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Background and Discussion:
This request was brought to the attention of the Human Resources Department, who is now requesting approval of this resolution to amend the Fiscal Year 2025/2026 Position Allocation for department #70590, flexibly allocating Senior Social Worker A/B and Social Worker I/II/III to create promotional opportunity and retention for the Social Services Department.

Action:

Approve **RESOLUTION** to amend Fiscal Year 2025-2026 Position Allocation for Social Services Department, Budget Unit #70590; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Fiscal Impact:

No General Fund Impact

Attachments:
1. 7240 FINAL

RESOLUTION 2025-_____

APPROVE RESOLUTION TO AMEND FISCAL YEAR 2025-2026 PLUMAS COUNTY POSITION ALLOCATION FOR THE SOCIAL SERVICES DEPARTMENT, BUDGET UNIT #70590

WHEREAS, Plumas County Personnel Rule 5.01 provides amendments to be made by resolution of the position allocation covering all positions in the County service; and

WHEREAS, these positions are necessary in the daily operational needs of the Social Services Department; and

WHEREAS, during the Fiscal Year needs may arise to amend the Position Allocation; and

WHEREAS, this request was brought to the attention of the Human Resources Department, who is now requesting approval of this resolution to amend the Fiscal Year 2025/2026 Position Allocation for department #70590, flexibly allocating Senior Social Worker A/B and Social Worker I/II/III; and

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

Approve proposed amendment to the Fiscal Year 2025/2026 Position Allocation as follows:

Social Services #70590	Current FTE	Proposed FTE
Senior Social Worker A/B	7	0
Social Worker I/II/III	2	0
Senior Social Worker A/B or Social Worker I/II/III	2	9

The forgoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board on the 23rd day of December, 2025 by the following vote:

AYES: Supervisors:
Noes: Supervisors:
Absent: Supervisors:

_____
Supervisor Goss, Chair, Board of Supervisors

_____
Clerk of the Board of Supervisors

Approved as to form:

_____
Sara James, Attorney
County Counsel's Office

PLUMAS COUNTY
SHERIFFS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Roni Towery**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Approve and authorize a $60,000.00 budget transfer from General Fund Contingency account (20980/528400) to the Jail for Inmate Medical Services (70380/521980); approved by Auditor-Controller; discussion and possible action. Four/fifths roll call vote.**

Recommendation:

Approve and authorize a $60,000.00 budget transfer from General Fund Contingency account (20980/528400) to the Jail for Inmate Medical Services (70380/521980); approved by Auditor-Controller; discussion and possible action. **Four/fifths roll call vote.**

Background and Discussion:

The Sheriff is required to provide all medical and dental services for inmates incarcerated at the jail. The amount budgeted for those costs for FY 25/26 has been expended and additional funds are needed to continue paying for the inmate medical and dental costs as required by law.

Action:

Approve and authorize a $60,000.00 budget transfer from General Fund Contingency account (20980/528400) to the Jail for Inmate Medical Services (70380/521980); approved by Auditor-Controller; discussion and possible action. **Four/fifths roll call vote.**

Fiscal Impact:

(General Fund Impact) as approved in FY 25/26 General Fund Contingency adopted budget.

Attachments:

1. BT - GF Contingency to Jail - Inmate Medical

COUNTY OF PLUMAS
REQUEST FOR BUDGET APPROPRIATION TRANSFER OR SUPPLEMENTAL BUDGET

TRANSFER NUMBER
(Auditor's Use Only)

Department: GF CONTINGENCY/JAIL Dept. No: 20980/70380 Date 12/10/25

The reason for this request is (check one):			Approval Required
A.	☑	Transfer to/from Contingencies OR between Departments	Board
B.	☐	Supplemental Budgets (including budget reductions)	Board
C.	☐	Transfers to/from or new Fixed Asset, within a 51XXX	Board
D.	☐	Transfer within Department, except fixed assets	Auditor
E.	☐	Establish any new account except fixed assets	Auditor

☑ **TRANSFER FROM OR** ☐ **SUPPLEMENTAL REVENUE ACCOUNTS**

(CHECK "TRANSFER FROM" IF TRANSFER WITHIN EXISTING BUDGET, CHECK "SUPPLEMENTAL REVENUE" IF SUPPLEMENTAL, NEW UNBUDGETED REVENUE)

Fund #	Dept #	Acct #	Account Name	$ Amount
0001	2098052 ✓	528400 ✓	CONTINGENCIES	60,000.00
			Total (must equal transfer to total)	60,000.00

☑ **TRANSFER TO OR** ☐ **SUPPLEMENTAL EXPENDITURE ACCOUNTS**

(CHECK "TRANSFER TO" IF TRANSFER WITHIN EXISTING BUDGET, CHECK "SUPPLEMENTAL EXPENDITURE" IF SUPPLEMENTAL, NEW UNBUDGETED EXPENSE)

Fund #	Dept #	Acct #	Account Name	$ Amount
0001S	7038052 ✓	521980 ✓	INMATE MEDICAL SERVICES	60,000.00
			Total (must equal transfer to total)	60,000.00

RECEIVED
DEC 11 2025
PLUMAS COUNTY
AUDITOR-CONTROLLER

Supplemental budget requests require Auditor/Controller's signature

Please provide copy of grant award, terms of award, proof of receipt of additional revenue, and/or backup to support this request.

In the space below, state (a) reason for request, (b) reason why there are sufficient balances in affected accounts to finance transfer, (c) why transfer cannot be delayed until next budget year (attach memo if more space is needed) or (d) reason for the receipt of more or less revenue than budgeted.

A) CONTINGENCY FUND TRANSFER TO COVER INMATE MEDICAL & DENTAL COSTS.

B) CONTINGENCY FUNDS ARE AVAILABLE AT THIS TIME

C) EXPENSES BEING INCURRED THIS FISCAL YEAR

D) N/A

Approved by Department Signing Authority: Ron Towery

X Approved/ Recommended _____ Disapproved/ Not recommended

Auditor/Controller Signature: Martin Mc

Board Approval Date: _____ Agenda Item No. _____

Clerk of the Board Signature: _____

Date Entered by Auditor/Controller: _____ Initials _____

INSTRUCTIONS:

Original and 1 copy of ALL budget transfers go to Auditor/Controller. If supplemental request they must go to the Auditor/Controller. Original will be kept by Auditor, copies returned to Department after it is entered into the system.

Supplemental transfer must have Auditor/Controllers signature. Auditor/Controller will forward all signed, supplemental transfers to the Board for approval.

If one copy of agenda request and 13 copies of Board memo and backup are attached, the entire packet will be forwarded, after all signatures are obtained, to the Clerk of the Board. If only the budget form is sent, it will be returned to the Department after all signatures are obtained.

Transfers that are going to be submitted to the Board for approval:

A. Must be signed by the Auditor/Controller; if supplemental must be signed by the Auditor/Controller.

PLUMAS COUNTY
SHERIFFS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Chad Hermann, Sheriff**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**Adopt RESOLUTION authorizing Plumas County Sheriff's Office Hiring Bonus Incentive; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action. Roll call vote**

Recommendation:

Adopt **RESOLUTION** authorizing Plumas County Sheriff's Office Hiring Bonus Incentive; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Background and Discussion:

The Sheriff's Office agrees to bestow upon the employee the amount of $10,000.00 as a signing bonus following the employee's acceptance of the County's offer of employment, and execution of this agreement, and commencement of employment. The amount shall be paid directly to the Employee on the Employee's paycheck as follows:

• One-fourth, (1/4), $2,500.00 paid in the Employee's first payroll check upon completion of a successful background and being hired; and,
• One-fourth, (1/4), $2,500.00 paid in the Employee's payroll check for the first full pay period following successful completion of a POST Dispatcher course and reaching the one-year anniversary of their first year of service; and,
• One-half, (1/2), $5,000.00 paid in the Employee's payroll check for the first full pay period following the anniversary of their second year of service.

Action:

Adopt **RESOLUTION** authorizing Plumas County Sheriff's Office Hiring Bonus Incentive; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Fiscal Impact:

No General Fund Impact.

Attachments:

1. 7265 DISPATCHER HIRING BONUS RESOLUTION FINAL
2. 7265 MASTER DISPATCH HIRING BONUS FINAL

RESOLUTON NO. 25-

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS AUTHORIZING PLUMAS COUNTY SHERIFF'S OFFICE HIRING BONUS INCENTIVE.

***WHEREAS*, r**ecruitment and retention for dispatcher positions across the county has been an ongoing challenge for several years; and,

WHEREAS, the Plumas County SEA endorses the adoption of a hiring bonus for dispatchers,

WHEREAS, several local law enforcement agencies including local comparator agencies in Northern California have recently implemented recruitment and retention incentives such as hiring bonuses to attract applicants and maintain public safety staffing at required levels; and

WHEREAS, this problem is exacerbated by the need to hire and train additional staff in order to operate the Sheriff's Office Dispatch Center which dispatches for all Plumas County public safety agencies,

WHEREAS, innovative recruitment incentives such as hiring bonuses have become one of the latest tools being used by law enforcement agencies to enhance recruitment efforts of new hires and lateral hires from other agencies; and

WHEREAS, the County places the safety and security of its residents as its main priority.

NOW, THEREFORE, BE IT RESOLVED:

The Plumas County Board of Supervisors authorizes a temporary law enforcement hiring bonus program to be in effect from January 1st, 2026, to December 31st, 2026 consisting of hiring bonus payments for the dispatcher classifications in the following amounts:

1. One-fourth, (1/4), $2,500.00 paid in the Employee's first payroll check upon completion of a successful background and being hired; and,
   One-fourth, (1/4), $2,500.00 paid in the Employee's payroll check for the first full pay period following successful completion of a Peace Officer Standard of Training, (POST) dispatcher course and reaching the one-year anniversary of their first year of service; and,
   One-half, (1/2), $5,000.00 paid in the Employee's payroll check for the first full pay period following the anniversary of their second year of service.

2. The non-pensionable hiring bonus payment shall be paid on the normal County payroll cycle at each of the milestones identified above.

3. The Board of Supervisors finds that there are several public purposes supporting this compensation, including the continued recruitment and retention of competent and skilled government employees, maintaining the County of Plumas's position in the competitive

labor market, efficiency of service provision, and the avoidance of potential labor disputes.

4. The Board of Supervisors authorizes the Human Resources Director to resolve any conflict regarding eligibility, disagreement with terms, payment timing or other applicable issues related to this temporary program.

5. The temporary hiring bonus program shall be in effect until December 31, 2026 at which time it will be revisited by the parties.

6. The County shall attempt to recover any bonuses paid for those employees who leave county employment prior to reaching the defined payment milestone. Specific procedures shall be outlined with an agreement signed by the employee prior to receiving any bonus.

7. This hiring bonus is not permitted if the applicant has received a hiring bonus while working as a Plumas County Sheriff's corrections officer.

8. The resolution shall not be precedent setting.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS, CALIFORNIA, THAT THIS Board declares that the Plumas County Sheriff's Office Hiring Bonus Incentive be adopted.

RESOLVED, FURTHER, that the Hiring Bonus Incentive Agreement in "Attachment A" be used as a valid and honored agreement between a newly hired employee and the County of Plumas.

Passed and Adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on December 23, 2025, by the following Votes:

AYES: Supervisors:

NOES: Supervisors:

ABSENT: Supervisors:

_____

Kevin Goss
Chair, Board of Supervisors

ATTEST:

By:_____
Allen Hiskey
Clerk of the Board

Approved as to form:
Sara James, Attorney
County Counsel's Office

OFFICE OF THE SHERIFF
1400 E Main St. Quincy, California – (530) 283-6375 – Fax 283-6344

Chad Hermann
SHERIFF/CORONER

PLUMAS COUNTY SHERIFF'S OFFICE HIRING INCENTIVE SIGNING BONUS AGREMENT FOR DISPATCHER

This Hiring Incentive Agreement, ("Agreement") is made between the COUNTY OF PLUMAS, ("County"), acting through the Plumas County Sheriff's Office, and **NAME**, ("Employee"), in accordance with the Sheriff's Office Hiring Bonus Incentive Pilot Program.

WHEREAS, Employee begins employment as a newly hired Dispatcher I/II employee in the Plumas County Sheriff's Office ("Sheriff's Office") who meets the County requirements for that position.

WHEREAS, the County wishes to bestow upon employee a signing bonus, ("signing bonus") to accept employment at County and remain satisfactorily employed in the Sheriff's Office as a Correctional Officer for at least two full years.

WHEREFORE, County and Employee agree to the following terms:

1. The Sheriff's Office agrees to bestow upon employee the amount of **$10,000.00** as a signing bonus following Employee's acceptance of the County's offer to employment, and execution of this agreement, and commencement of employment. The amount shall be paid directly to Employee on Employee's paycheck as follows:

    - One-fourth, (1/4), $2,500.00 paid in the Employee's first payroll check upon completion of a successful background and being hired; and,
    - One-fourth, (1/4), $2,500.00 paid in the Employee's payroll check for the first full pay period following successful completion of a POST Dispatcher course and reaching the one-year anniversary of their first year of service; and,
    - One-half, (1/2), $5,000.00 paid in the Employee's payroll check for the first full pay period following the anniversary of their second year of service.

2. The County will apply all required federal and state tax deductions and will report all payments made under this Agreement as required by federal and state law. Taxes shall be withheld as bonus earnings from the signing bonus, and the signing bonus shall be reported to the Internal Revenue Service as income on the Employee's form W-2. Unless otherwise required by law, the signing bonus is not considered "salary" and shall not be included for the purposes of retirement benefit calculations or salary increases.

3. Employee understands that satisfactory performance and all required training, probationary period, and work requirements at each phase of Article 1 must be maintained and completed to qualify for future installment payments. Failure to meet all such requirements will result in the forfeiture of future payments.

4. In consideration for the signing bonus provided in Article 1 of this Agreement, Employee agrees to remain employed with the Plumas County Sheriff's Office as a Dispatcher on an allocated full-time basis for at least two years beginning on the date of hire.. Should Employee voluntarily fail to remain employed with the Sheriff's Office as a Dispatcher before the above-referenced date, (excluding termination due to reasons beyond employee's control such as death or disability), Employee shall be required to repay, and hereby agrees to repay 50% of the last installment payment they received within the previous year, (365 day) (without reduction of any taxes that were withheld from said sum), and shall forfeit eligibility for and the right to receive the remainder of any future installment payments provided in Article 1.

5. Employee's voluntary failure to remain employed by the Plumas County Sheriff's Office as a Dispatcher for two years, or the termination of the Employee's employment as a result of receiving a disciplinary Order of Termination, will trigger the Employee's duty to repay the amount of the signing bonus pursuant to Article 4 of this agreement and shall result in a forfeiture of the right to receive the remainder of any future payments provided in Article 1. (This amount may be more than the employee received due to tax or other withholdings). Employee agrees to pay the County all sums owed under Article 4 of this agreement within thirty (30) days of termination of their employment. Employee agrees to remit such payment by personal check or money order made payable to "County of Plumas" and delivered to the Plumas County Sheriff's Office, 1400 East Main Street, Quincy, CA. 95971.

6. To the extent permitted by law, the prevailing party shall have the right to collect from the other party its reasonable costs, fees, and necessary disbursements, including but not limited to attorneys and/or collection agency fees, incurred in enforcing this Agreement, as well as interest at the maximum legal rate on the amount owed.

7. Employee understands that all terms and conditions of employment remain unchanged by this Agreement and that this Agreement in no way guarantees

Employee any right to continued employment. Employee understands that as a Sheriff's Office employee, Employee is bound by all County rules and procedures, Plumas County Sheriff Office Employee Association, (PCSEA) Memorandum of Understanding, (MOU), Plumas County Sheriff's Office Policy and Procedures that relate to Sheriff's Office personnel, which are in effect during employment with the County. Employee also understands that retirement and other benefits Employee may be eligible for will be determined by any such policies and MOU's, in addition to any applicable legal statues or ordinances, that are in effect at the time Employee becomes eligible for such benefits. Employee recognizes that this agreement has no effect on the authority of the Sheriff to invoke disciplinary actions against the Employee.

8. Employee acknowledges that he/she/they: a) has fully read this agreement; b) has had the opportunity to review it with an advisor or legal counsel; c) understand each of its provisions; and d) enters into it freely, intelligently and voluntarily.

9. If any part of this Agreement is found to be invalid, unlawful, or unenforceable, the other parts will continue in full force and effect and shall remain valid and enforceable, and Employee agrees, represents, and warrants that he/she/they will be held to any applicable and enforceable repayment of the signing bonus.

10. This Agreement between the Plumas County Sheriff's Office and the Employee will not be honored for Employee who has worked in the capacity of a Correctional Officer for Plumas County within three (3) years of the new hiring date.

11. This Agreement constitutes the entire agreement between parties, and supersedes all prior and contemporaneous agreements, representations, and understandings of the parties as to such matters. This Agreement may be amended only by written agreement, signed by the parties to be bound to the amendment. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same agreement. For such purposes, an executed email or facsimile copy shall be deemed an original. This agreement is governed by the laws of the State of California and is enforceable in the jurisdiction of Plumas County.

BY SIGNING BELOW, Employee knowingly and willingly agrees to be bound by the above terms and conditions.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

_____	_____
Date	Department Head or Designee Signature
_____	_____
Date	Candidate or Employee Signature

Approved as to form:

Sara James, Attorney
County Counsel's Office

Plumas County Sheriff's Office Hiring Incentive Signing Bonus
ORIGINAL: To Employee personnel file
COPY: To Auditor and Human Resources
03/24

OFFICE OF THE SHERIFF
1400 E Main St. Quincy, California – (530) 283-6375 – Fax 283-6344

Chad Hermann
SHERIFF/CORONER

PLUMAS COUNTY SHERIFF'S OFFICE HIRING INCENTIVE SIGNING BONUS AGREMENT FOR DISPATCHER

This Hiring Incentive Agreement, ("Agreement") is made between the COUNTY OF PLUMAS, ("County"), acting through the Plumas County Sheriff's Office, and **NAME**, ("Employee"), in accordance with the Sheriff's Office Hiring Bonus Incentive Pilot Program.

WHEREAS, Employee begins employment as a newly hired Dispatcher I/II employee in the Plumas County Sheriff's Office ("Sheriff's Office") who meets the County requirements for that position.

WHEREAS, the County wishes to bestow upon employee a signing bonus, ("signing bonus") to accept employment at County and remain satisfactorily employed in the Sheriff's Office as a Correctional Officer for at least two full years.

WHEREFORE, County and Employee agree to the following terms:

1. The Sheriff's Office agrees to bestow upon employee the amount of **$10,000.00** as a signing bonus following Employee's acceptance of the County's offer to employment, and execution of this agreement, and commencement of employment. The amount shall be paid directly to Employee on Employee's paycheck as follows:

    - One-fourth, (1/4), $2,500.00 paid in the Employee's first payroll check upon completion of a successful background and being hired; and,
    - One-fourth, (1/4), $2,500.00 paid in the Employee's payroll check for the first full pay period following successful completion of a POST Dispatcher course and reaching the one-year anniversary of their first year of service; and,
    - One-half, (1/2), $5,000.00 paid in the Employee's payroll check for the first full pay period following the anniversary of their second year of service.

2. The County will apply all required federal and state tax deductions and will report all payments made under this Agreement as required by federal and state law. Taxes shall be withheld as bonus earnings from the signing bonus, and the signing bonus shall be reported to the Internal Revenue Service as income on the Employee's form W-2. Unless otherwise required by law, the signing bonus is not considered "salary" and shall not be included for the purposes of retirement benefit calculations or salary increases.

3. Employee understands that satisfactory performance and all required training, probationary period, and work requirements at each phase of Article 1 must be maintained and completed to qualify for future installment payments. Failure to meet all such requirements will result in the forfeiture of future payments.

4. In consideration for the signing bonus provided in Article 1 of this Agreement, Employee agrees to remain employed with the Plumas County Sheriff's Office as a Dispatcher on an allocated full-time basis for at least two years beginning on the date of hire.. Should Employee voluntarily fail to remain employed with the Sheriff's Office as a Dispatcher before the above-referenced date, (excluding termination due to reasons beyond employee's control such as death or disability), Employee shall be required to repay, and hereby agrees to repay 50% of the last installment payment they received within the previous year, (365 day) (without reduction of any taxes that were withheld from said sum), and shall forfeit eligibility for and the right to receive the remainder of any future installment payments provided in Article 1.

5. Employee's voluntary failure to remain employed by the Plumas County Sheriff's Office as a Dispatcher for two years, or the termination of the Employee's employment as a result of receiving a disciplinary Order of Termination, will trigger the Employee's duty to repay the amount of the signing bonus pursuant to Article 4 of this agreement and shall result in a forfeiture of the right to receive the remainder of any future payments provided in Article 1. (This amount may be more than the employee received due to tax or other withholdings). Employee agrees to pay the County all sums owed under Article 4 of this agreement within thirty (30) days of termination of their employment. Employee agrees to remit such payment by personal check or money order made payable to "County of Plumas" and delivered to the Plumas County Sheriff's Office, 1400 East Main Street, Quincy, CA. 95971.

6. To the extent permitted by law, the prevailing party shall have the right to collect from the other party its reasonable costs, fees, and necessary disbursements, including but not limited to attorneys and/or collection agency fees, incurred in enforcing this Agreement, as well as interest at the maximum legal rate on the amount owed.

7. Employee understands that all terms and conditions of employment remain unchanged by this Agreement and that this Agreement in no way guarantees

Employee any right to continued employment. Employee understands that as a Sheriff's Office employee, Employee is bound by all County rules and procedures, Plumas County Sheriff Office Employee Association, (PCSEA) Memorandum of Understanding, (MOU), Plumas County Sheriff's Office Policy and Procedures that relate to Sheriff's Office personnel, which are in effect during employment with the County. Employee also understands that retirement and other benefits Employee may be eligible for will be determined by any such policies and MOU's, in addition to any applicable legal statues or ordinances, that are in effect at the time Employee becomes eligible for such benefits. Employee recognizes that this agreement has no effect on the authority of the Sheriff to invoke disciplinary actions against the Employee.

8. Employee acknowledges that he/she/they: a) has fully read this agreement; b) has had the opportunity to review it with an advisor or legal counsel; c) understand each of its provisions; and d) enters into it freely, intelligently and voluntarily.

9. If any part of this Agreement is found to be invalid, unlawful, or unenforceable, the other parts will continue in full force and effect and shall remain valid and enforceable, and Employee agrees, represents, and warrants that he/she/they will be held to any applicable and enforceable repayment of the signing bonus.

10. This Agreement between the Plumas County Sheriff's Office and the Employee will not be honored for Employee who has worked in the capacity of a Correctional Officer for Plumas County within three (3) years of the new hiring date.

11. This Agreement constitutes the entire agreement between parties, and supersedes all prior and contemporaneous agreements, representations, and understandings of the parties as to such matters. This Agreement may be amended only by written agreement, signed by the parties to be bound to the amendment. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same agreement. For such purposes, an executed email or facsimile copy shall be deemed an original. This agreement is governed by the laws of the State of California and is enforceable in the jurisdiction of Plumas County.

BY SIGNING BELOW, Employee knowingly and willingly agrees to be bound by the above terms and conditions.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

_____	_____
Date	Department Head or Designee Signature
_____	_____
Date	Candidate or Employee Signature

Approved as to form:

Sara James, Attorney
County Counsel's Office

Plumas County Sheriff's Office Hiring Incentive Signing Bonus
ORIGINAL: To Employee personnel file
COPY: To Auditor and Human Resources
03/24

PLUMAS COUNTY
PLANNING DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Tracey Ferguson, Director of Planning**
MEETING DATE:	**December 23, 2025**
SUBJECT:	**11AM TIME CERTAIN – PUBLIC HEARING: Pursuant to California Government Code Sections 25123(d), 25126, and 25131 adopt an ORDINANCE of the County of Plumas, State of California, Amending Chapter 9 to Title 4 of the Plumas County Code Concerning Debris Removal and Emergency Interim Housing during Recovery from the Beckwourth Complex and Dixie Fires; approved as to form by County Counsel. Four/fifths required roll call vote.**

Recommendation:

1. Hold the Public Hearing.

2. Find the **ORDINANCE** exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

3. Find the **ORDINANCE** exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

Background and Discussion:

At the Board of Supervisors meeting of November 18, 2025, discussion occurred concerning the need to extend the “Effective Period” of December 31, 2025, to sometime in the future under Chapter 9 Beckwourth Complex and Dixie Fires Recovery of Title 4 Public Safety of the Plumas County Code of Ordinances.

An Ordinance amendment is proposed to extend the “Effective Period” from December 31, 2025 to June 30, 2026, to allow time for County communication concerning “Displaced Persons,” or Plumas County residents whose residential dwelling unit was destroyed or damaged by the Beckwourth Complex or Dixie Fires, such that the resident could not occupy the dwelling; should those residents continue to be currently temporarily living in a recreation vehicle (RV) or temporary dwelling on the wildfire affected parcel or otherwise in the County, as pursuant to the Plumas County Code living year-round in RVs or temporary dwellings (if not under an emergency urgency Ordinance) is not permitted, in addition to other sections of Chapter 9 Beckwourth Complex and Dixie Fires Recovery to Title 4 Public Safety that may need to continue and be relevant for the next six months.

The Debris Removal Urgency Ordinance was first adopted as a stand-alone ordinance by the Board of Supervisors by Ordinance No. 21-1136. Ordinance No. 21-1136 was then amended and codified under Ordinance No. 21-1139 adding Chapter 9 to Title 4 to the Plumas County Code. The Emergency Interim Housing Urgency Ordinance was first adopted as a stand-alone ordinance by the Board of Supervisors by Ordinance No. 21-1138. Ordinance No. 21-1138 was then amended by Ordinance No. 21-1140, and Ordinance No. 21-1140 was then amended by Ordinance No. 22-1146. Ordinance No. 2024-1158 then amended Chapter 9 to Title 4 and codified sections of the Emergency Interim Housing Urgency Ordinance No. 22-1146 adding Articles 5 and 6 and amending Article 1 and further amending Articles 1 and 2 pertaining to debris removal activities.

This Ordinance proposes to amend Ordinance No. 2024-1158 to extend the “Effective Period,” or date until which Chapter 9 to Title 4 will remain in effect as set forth in Exhibit “A” of the Draft Ordinance.

This proposed Ordinance, if adopted, would take effect immediately upon its approval by at least a four-fifths vote of the Board of Supervisors pursuant to California Government Code Sections 25123(d) (immediate preservation of the public peace, health, or safety, which shall contain a declaration of the facts constituting the urgency, and shall be passed by a four-fifths vote of the board of supervisors), 25216 (restatement of paragraphs in Article 1 in the interest of clarity), and 25131 (urgency ordinance may be passed immediately) and would be codified as set forth in Exhibit “B” of the Final Ordinance.

California Environmental Quality Act (CEQA)
Adoption of this Ordinance is proposed to be exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

A CEQA Notice of Exemption or NOE has been prepared for the Board Chair’s signature should the Final Ordinance be adopted.

Action:

Find the **ORDINANCE** exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code; and pursuant to California Government Code Sections 25123(d), 25126, and 25131 adopt the **ORDINANCE** of the County of Plumas, State of California, Amending Chapter 9 to Title 4 of the Plumas County Code Concerning Debris Removal and Emergency Interim Housing during Recovery from the Beckwourth Complex and Dixie Fires.

Fiscal Impact:

General Fund FY25/26 Planning Department, Planning Director staff time.

Attachments:
1. 7318 FINAL_Debris Removal and Housing Ordinance 2025-____

ORDINANCE NO. 2025-_____

AN ORDINANCE OF THE COUNTY OF PLUMAS, STATE OF CALIFORNIA, AMENDING CHAPTER 9 TO TITLE 4 OF THE PLUMAS COUNTY CODE CONCERNING RECOVERY FROM THE BECKWOURTH COMPLEX AND DIXIE FIRES

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

The Debris Removal Urgency Ordinance was first adopted as a stand-alone ordinance by the Board of Supervisors by Ordinance No. 21-1136. Ordinance No. 21-1136 was then amended and codified under Ordinance No. 21-1139 adding Chapter 9 to Title 4 to the Plumas County Code. The Emergency Interim Housing Urgency Ordinance was first adopted as a stand-alone ordinance by the Board of Supervisors by Ordinance No. 21-1138. Ordinance No. 21-1138 was then amended by Ordinance No. 21-1140, and Ordinance No. 21-1140 was then amended by Ordinance No. 22-1146. Ordinance No. 2024-1158 then amended Chapter 9 to Title 4 and codified sections of the Emergency Interim Housing Urgency Ordinance No. 22-1146 adding Articles 5 and 6 and amending Article 1 and further amending Articles 1 and 2 pertaining to debris removal activities. This Ordinance amends Ordinance No. 2024-1158 to extend the "Effective Period," or date until which Chapter 9 to Title 4 will remain in effect.

SECTION 1. Ordinance Amendments

Title 4 Public Safety of the Plumas County Code is amended with the section reference set forth in the Draft Ordinance, as attached in Exhibit "A."

Chapter 9 Beckwourth Complex and Dixie Fires Recovery, Article 1. Findings and Title:
Sec. 4-9.01. Emergency Findings and Declarations

SECTION 2. Effective Date

This Ordinance is adopted and shall take effect immediately upon its approval by at least a four-fifths vote of the Board of Supervisors pursuant to California Government Code Section 25123(d) (immediate preservation of the public peace, health, or safety, which shall contain a declaration of the facts constituting the urgency, and shall be passed by a four-fifths vote of the board of supervisors), Section 25216 (restatement of paragraphs in Article 1 in the interest of clarity), and Section 25131 (urgency ordinance may be passed immediately).

SECTION 3. Codification

This Ordinance shall be codified as set forth in the Final Ordinance, as attached in Exhibit "B."

SECTION 4. CEQA Environmental

Adoption of this Ordinance is exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

SECTION 5. 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 of the supervisors voting for and against the ordinance, at the board of supervisors' chambers and shall remain posted thereafter for at least one (1) week.

The foregoing ordinance was **PASSED AND ADOPTED** on the 23rd day of December 2025 by the following vote:

AYES: Supervisors:

NOES: Supervisors:

ABSENT: Supervisors:

_____

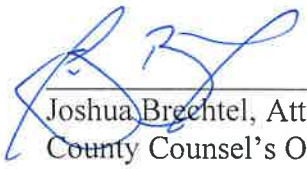
Kevin Goss, Chair of the Board of Supervisors

ATTEST:

_____

Allen Hiskey, Clerk of the Board of Supervisors

Approved as to form:



Joshua Brechtel, Attorney
County Counsel's Office

DRAFT ORDINANCE
"EXHIBIT A"
PLUMAS COUNTY CODE
TITLE 4 PUBLIC SAFETY

CHAPTER 9. - BECKWOURTH COMPLEX AND DIXIE FIRES RECOVERY

ARTICLE 1. FINDINGS AND TITLE

Section 4-9.01. - Emergency Findings and Declarations.

This Urgency Ordinance is adopted pursuant to California Government Code Sections 25123(d) and 25131 and shall take effect immediately upon its approval ("Effective Date") by at least a four-fifths vote of the Board of Supervisors and shall remain in effect until June 30, 2026~~December 31, 2025~~ ("Effective Period"), unless otherwise specified herein, subject to extension or modification by the Board of Supervisors. The Board, in consultation with the Local Health Officer, finds that this Ordinance is necessary for the immediate preservation of the public peace, health and safety, based upon the following facts:

A. On June 30, 2021 and July 2, 2021, lightning strikes sparked the Beckwourth Complex Fire, previously the Dotta and Sugar Fires, in Plumas County. Conditions of extreme peril to the safety of persons and property within the County of Plumas were caused by wildfire known as the Beckwourth Complex Fire on the 8th day of July, 2021, at which time the Board of Supervisors was not in session.

B. On July 13, 2021, the Dixie Fire was started, and on July 22, 2021, the Fly Fire was started. The cause of both fires is still under investigation. On July 26, 2021, the two fires merged and became known as the Dixie Fire. (As the fires have merged, references to the Dixie Fire refer to both the Dixie and Fly Fires.) Conditions of extreme peril to the safety of persons and property within the County of Plumas were caused by wildfire known as the Dixie Fire on the 19th day of July, 2021, and by the Fly Fire on the 23rd day of July, 2021, at which times the Board of Supervisors was not in session.

C. California Government Code Section 8630 empowers the Director of Emergency Services to proclaim the existence of a local emergency when the county is affected or likely to be affected by a public calamity, subject to ratification by the Board of Supervisors at the earliest practicable time.

D. On July 8, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Beckwourth Complex Fire. The Plumas County Board of Supervisors ratified the emergency proclamation for the Beckwourth Complex on July 13, 2021, in Resolution 21-8601.

E. On July 19, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Dixie Fire. On July 23, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Fly Fire. The Plumas County Board of Supervisors ratified the emergency proclamation of the Dixie Fire on July 20, 2021 in Resolution 21-8605, and the emergency proclamation of the Fly Fire on July 23,

2021, in Resolution 21-8608. The resolutions also requested that the State of California waive regulations that may hinder response and recovery efforts, as well as make available assistance under the California Disaster Assistance Act or any other state funding, and that the Federal Government expedite access to federal resources and any other appropriate federal disaster relief program.

F. On July 16, 2021, the Governor of the State of California proclaimed a State of Emergency for multiple fires caused by lightning strike, including the Beckwourth Complex Fire pursuant to the California Emergency Services Act, commencing with Section 8550 of the Government Code.

G. On July 23, 2021, the Governor of the State of California proclaimed a State of Emergency for the Dixie and Fly Fires pursuant to the California Emergency Services Act, commencing with Section 8550 of the Government Code.

H. On July 26, 2021, Dr. Mark Satterfield, the County of Plumas's Local Health Officer, issued a Declaration of Health Emergency pursuant to California Health and Safety Code Section 101080. Dr. Satterfield's declaration stated that the Beckwourth Complex Fire, Dixie Fire and Fly Fire have created certain hazardous waste conditions in Plumas County in the form of contaminated debris from household hazardous waste/materials and structural debris resulting from the destruction of residences and structure; and the hazardous waste debris poses a substantial present or potential hazard to human health and the environment unless immediately addressed and managed; and there is an imminent and proximate threat of infections or communicable disease and/or non-communicable agents due to fire related debris; and that a local health emergency exists in the County of Plumas, due to hazardous waste in the form of contaminated debris from the hazardous waste/material and structural debris from the ongoing Beckwourth Complex Fire, Dixie Fire and Fly Fire.

I. As of August 22, 2021, the Beckwourth Complex Fire has consumed over 105,670 acres, destroyed 62 structures, and resulted in evacuation orders affecting 454 persons. As of August 13, 2021, 1,109 structures in Plumas County had been destroyed by the Dixie Fire, including 584 residential structures (3% residential structures), 131 commercial (15% commercial structures) and 394 other structures., with an additional 72 structures were damaged, As of August 20, 2021, the Dixie Fire has consumed over 700,630, acres, and resulted in evacuation orders or warnings which impacted over 2,600 Plumas residents. As a result, the Beckwourth Complex and Dixie Fires have created an enormous amount of debris, and injured three firefighters. The Dixie Fire is still burning through the County and despite firefighters' best efforts, the wildfire has not been contained. Evacuation orders are currently in place and numerous severe public health and safety hazards are present in both the Beckwourth Complex, and Dixie Fires area, including many blocked roads from fallen power lines, burned trees and vehicles, no available utilities, no available public services and the presence of animal carcasses.

J. There exists the potential for widespread toxic exposures and threats to public health and the environment in the aftermath of a major wildfire disaster, and debris and ash from residential and commercial structure fires contain hazardous materials and the harmful health effects of hazardous materials produced by a wildfire are well-documented.

K. The combustion of building materials such as siding, roofing tiles, and insulation results in

dangerous ash that may contain asbestos, heavy metals and other hazardous materials. Household hazardous waste such as paint, gasoline, cleaning products, pesticides, compressed gas cylinders, and chemicals may have been stored in homes, garages, or sheds that may have burned in the fire, also producing hazardous materials.

L. Exposure to hazardous materials may lead to acute and chronic health effects and may cause long-term public health and environmental impacts. Uncontrolled hazardous materials and debris pose significant threats to public health through inhalation of dust particles and contamination of drinking water supplies. Improper handling can expose residents and workers to toxic materials, and improper transport and disposal of fire debris can spread hazardous substances throughout the community.

M. Standards and removal procedures are needed immediately to protect the public safety, health and environment, and to facilitate coordinated and effective mitigation of the risks to the public health and environment from the health hazards generated by the Beckwourth Complex and Dixie Fires disaster.

N. The Dixie Fire and Beckwourth Complex have created hazardous waste conditions in the County of Plumas in the form of contaminated debris from household hazardous waste/materials and structural debris resulting from the destruction of hundreds of structures. This hazardous waste debris poses a substantial present or potential hazard to human health and the environment until the property is certified clean. The accumulated exposure to hazardous waste debris over an extended period of time poses a severe hazard to human health.

O. At this time, Plumas County has requested the state's assistance to participate in the State's Consolidated Debris Removal Program for both the Dixie Fire and the Beckwourth Complex. References to "Beckwourth Complex and Dixie Fires" are intended to refer to the fires that Cal OES agrees to include in the government program.

P. The Department of Toxic Substances Control has issued reports regarding the assessment of burn debris from wildfires in the past. The studies of burned residential homes and structures from large scale wildland fires indicated that the resulting ash and debris can contain asbestos and toxic concentrated amounts of heavy metals such as antimony, arsenic, cadmium, copper, lead, and zinc. Additionally, the ash and debris may contain higher concentrations of lead if the home was built prior to 1978 when lead was banned from household paint in the United States. The reports indicated that the residual ash of burned residential homes and structures has high concentrations of heavy metals that can be toxic and can have significant impacts to individual properties, local communities, and watersheds if the ash and debris is not removed safely and promptly.

Q. Adoption of this Ordinance is exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

R. It is essential that this Urgency Ordinance become immediately effective to mitigate the continued harm that could be caused to the public health and safety and to the environment from the improper disturbance, removal and/or disposal of debris containing hazardous materials, and to facilitate emergency interim housing and the orderly response to the Beckwourth Complex and Dixie Fires disaster.

FINAL ORDINANCE
"EXHIBIT B"
PLUMAS COUNTY CODE
TITLE 4 PUBLIC SAFETY

CHAPTER 9. - BECKWOURTH COMPLEX AND DIXIE FIRES RECOVERY

ARTICLE 1. FINDINGS AND TITLE

Section 4-9.01. - Emergency Findings and Declarations.

This Urgency Ordinance is adopted pursuant to California Government Code Sections 25123(d) and 25131 and shall take effect immediately upon its approval ("Effective Date") by at least a four-fifths vote of the Board of Supervisors and shall remain in effect until June 30, 2026 ("Effective Period"), unless otherwise specified herein, subject to extension or modification by the Board of Supervisors. The Board, in consultation with the Local Health Officer, finds that this Ordinance is necessary for the immediate preservation of the public peace, health and safety, based upon the following facts:

A. On June 30, 2021 and July 2, 2021, lightning strikes sparked the Beckwourth Complex Fire, previously the Dotta and Sugar Fires, in Plumas County. Conditions of extreme peril to the safety of persons and property within the County of Plumas were caused by wildfire known as the Beckwourth Complex Fire on the 8th day of July, 2021, at which time the Board of Supervisors was not in session.

B. On July 13, 2021, the Dixie Fire was started, and on July 22, 2021, the Fly Fire was started. The cause of both fires is still under investigation. On July 26, 2021, the two fires merged and became known as the Dixie Fire. (As the fires have merged, references to the Dixie Fire refer to both the Dixie and Fly Fires.) Conditions of extreme peril to the safety of persons and property within the County of Plumas were caused by wildfire known as the Dixie Fire on the 19th day of July, 2021, and by the Fly Fire on the 23rd day of July, 2021, at which times the Board of Supervisors was not in session.

C. California Government Code Section 8630 empowers the Director of Emergency Services to proclaim the existence of a local emergency when the county is affected or likely to be affected by a public calamity, subject to ratification by the Board of Supervisors at the earliest practicable time.

D. On July 8, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Beckwourth Complex Fire. The Plumas County Board of Supervisors ratified the emergency proclamation for the Beckwourth Complex on July 13, 2021, in Resolution 21-8601.

E. On July 19, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Dixie Fire. On July 23, 2021, the Director of Emergency Services of the County of Plumas proclaimed the existence of a local emergency within the County due to the Fly Fire. The Plumas County Board of Supervisors ratified the emergency proclamation of the Dixie Fire on July 20, 2021 in Resolution 21-8605, and the emergency proclamation of the Fly Fire on July 23,

2021, in Resolution 21-8608. The resolutions also requested that the State of California waive regulations that may hinder response and recovery efforts, as well as make available assistance under the California Disaster Assistance Act or any other state funding, and that the Federal Government expedite access to federal resources and any other appropriate federal disaster relief program.

F. On July 16, 2021, the Governor of the State of California proclaimed a State of Emergency for multiple fires caused by lightning strike, including the Beckwourth Complex Fire pursuant to the California Emergency Services Act, commencing with Section 8550 of the Government Code.

G. On July 23, 2021, the Governor of the State of California proclaimed a State of Emergency for the Dixie and Fly Fires pursuant to the California Emergency Services Act, commencing with Section 8550 of the Government Code.

H. On July 26, 2021, Dr. Mark Satterfield, the County of Plumas's Local Health Officer, issued a Declaration of Health Emergency pursuant to California Health and Safety Code Section 101080. Dr. Satterfield's declaration stated that the Beckwourth Complex Fire, Dixie Fire and Fly Fire have created certain hazardous waste conditions in Plumas County in the form of contaminated debris from household hazardous waste/materials and structural debris resulting from the destruction of residences and structure; and the hazardous waste debris poses a substantial present or potential hazard to human health and the environment unless immediately addressed and managed; and there is an imminent and proximate threat of infections or communicable disease and/or non-communicable agents due to fire related debris; and that a local health emergency exists in the County of Plumas, due to hazardous waste in the form of contaminated debris from the hazardous waste/material and structural debris from the ongoing Beckwourth Complex Fire, Dixie Fire and Fly Fire.

I. As of August 22, 2021, the Beckwourth Complex Fire has consumed over 105,670 acres, destroyed 62 structures, and resulted in evacuation orders affecting 454 persons. As of August 13, 2021, 1,109 structures in Plumas County had been destroyed by the Dixie Fire, including 584 residential structures (3% residential structures), 131 commercial (15% commercial structures) and 394 other structures., with an additional 72 structures were damaged, As of August 20, 2021, the Dixie Fire has consumed over 700,630, acres, and resulted in evacuation orders or warnings which impacted over 2,600 Plumas residents. As a result, the Beckwourth Complex and Dixie Fires have created an enormous amount of debris, and injured three firefighters. The Dixie Fire is still burning through the County and despite firefighters' best efforts, the wildfire has not been contained. Evacuation orders are currently in place and numerous severe public health and safety hazards are present in both the Beckwourth Complex, and Dixie Fires area, including many blocked roads from fallen power lines, burned trees and vehicles, no available utilities, no available public services and the presence of animal carcasses.

J. There exists the potential for widespread toxic exposures and threats to public health and the environment in the aftermath of a major wildfire disaster, and debris and ash from residential and commercial structure fires contain hazardous materials and the harmful health effects of hazardous materials produced by a wildfire are well-documented.

K. The combustion of building materials such as siding, roofing tiles, and insulation results in

dangerous ash that may contain asbestos, heavy metals and other hazardous materials. Household hazardous waste such as paint, gasoline, cleaning products, pesticides, compressed gas cylinders, and chemicals may have been stored in homes, garages, or sheds that may have burned in the fire, also producing hazardous materials.

L. Exposure to hazardous materials may lead to acute and chronic health effects and may cause long-term public health and environmental impacts. Uncontrolled hazardous materials and debris pose significant threats to public health through inhalation of dust particles and contamination of drinking water supplies. Improper handling can expose residents and workers to toxic materials, and improper transport and disposal of fire debris can spread hazardous substances throughout the community.

M. Standards and removal procedures are needed immediately to protect the public safety, health and environment, and to facilitate coordinated and effective mitigation of the risks to the public health and environment from the health hazards generated by the Beckwourth Complex and Dixie Fires disaster.

N. The Dixie Fire and Beckwourth Complex have created hazardous waste conditions in the County of Plumas in the form of contaminated debris from household hazardous waste/materials and structural debris resulting from the destruction of hundreds of structures. This hazardous waste debris poses a substantial present or potential hazard to human health and the environment until the property is certified clean. The accumulated exposure to hazardous waste debris over an extended period of time poses a severe hazard to human health.

O. At this time, Plumas County has requested the state's assistance to participate in the State's Consolidated Debris Removal Program for both the Dixie Fire and the Beckwourth Complex. References to "Beckwourth Complex and Dixie Fires" are intended to refer to the fires that Cal OES agrees to include in the government program.

P. The Department of Toxic Substances Control has issued reports regarding the assessment of burn debris from wildfires in the past. The studies of burned residential homes and structures from large scale wildland fires indicated that the resulting ash and debris can contain asbestos and toxic concentrated amounts of heavy metals such as antimony, arsenic, cadmium, copper, lead, and zinc. Additionally, the ash and debris may contain higher concentrations of lead if the home was built prior to 1978 when lead was banned from household paint in the United States. The reports indicated that the residual ash of burned residential homes and structures has high concentrations of heavy metals that can be toxic and can have significant impacts to individual properties, local communities, and watersheds if the ash and debris is not removed safely and promptly.

Q. Adoption of this Ordinance is exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

R. It is essential that this Urgency Ordinance become immediately effective to mitigate the continued harm that could be caused to the public health and safety and to the environment from the improper disturbance, removal and/or disposal of debris containing hazardous materials, and to facilitate emergency interim housing and the orderly response to the Beckwourth Complex and Dixie Fires disaster.

COUNTY OF PLUMAS
CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)
NOTICE OF EXEMPTION

TO: [X] Office of Planning & Research
1400 Tenth Street, Room 121
Sacramento, CA 95814
https://ceqanet.opr.ca.gov/
[X] County Clerk
County of Plumas

FROM: Plumas County
Board of Supervisors
520 Main Street, Room 309
Quincy, CA 95971
(530) 283-6170
Allen Hiskey, Clerk of the Board of Supervisors

Project Title: An Urgency Ordinance Amending Chapter 9 to Title 4 of the Plumas County Code

Project Applicant: County of Plumas

Project Location: Unincorporated Area of Plumas County

Description of Project: An Urgency Ordinance pursuant to California Government Code Sections 25123(d), 25216, and 25131 of the County of Plumas, State of California, amending Plumas County Code Title 4 Public Safety, Chapter 9 Beckwourth Complex and Dixie Fires Recovery, Article 1. Findings and Title, Sec. 4-9.01. Emergency Findings and Declarations to extend the "Effective Period," or date (June 30, 2026) until which Chapter 9 to Title 4 will remain in effect.

Name of Public Agency Approving Project: County of Plumas

Name of Person or Agency Carrying Out Project: Plumas County

Exempt Status:
[X] Statutory Exemptions. State Code Number: 15269(a)
[X] California Public Resources Code: Section 21080(b)(3)

Reason why project is exempt: This Urgency Ordinance has been determined to exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21080(b)(3) regarding projects to maintain, repair, restore, or replace property or facilities damaged or destroyed as a result of a declared disaster and Section 21080(b)(4) regarding actions to mitigate or prevent an emergency, and CEQA Guidelines Section 15269(a) regarding maintaining, repairing, restoring, demolishing, or replacing property or facilities damaged or destroyed as a result of a disaster stricken area in which a state of emergency has been proclaimed by the Governor pursuant to the California Emergency Services Act, commencing with Section 8550 of the California Government Code.

_____ _____
Date Kevin Goss, Chair of the Board of Supervisors

_____ _____
Date Filed Marcy DeMartile, Plumas County Clerk-Recorder-Registrar

Certificate of Posting
I hereby certify that from _____ to _____ (30 days), I posted a copy of this Notice of Exemption in the Office of the Plumas County Clerk-Recorder.

By _____ Date:_____
MARCY DEMARTILE, Plumas County Clerk-Recorder-Registrar