



STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
AGENDA
REGULAR MEETING

Lee Adams, Chair, District 1

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The Sierra County Board of Supervisors will meet in regular session commencing at 9:00 a.m. on April 5, 2016 in the Board of Supervisors' Chambers, Courthouse, Downieville, CA. This meeting will be recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information. In addition, a person with a disability who requires a modification or accommodation, in order to participate in a public meeting should telephone or otherwise contact the Clerk of the Board as soon as possible and at least 48 hours prior to the meeting. The Clerk of the Board may be reached at 530-289-3295 or at the following addresses:

Heather Foster
Clerk of the Board of Supervisors
County of Sierra
100 Courthouse Square, Room 11
P.O. Drawer D
Downieville, CA 95936
clerk-recorder@sierracounty.ca.gov

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Supervisors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Supervisors may hold a Closed Session as the agenda schedule permits.

REGULAR AGENDA

1. 9:00 A.M. **STANDING ORDERS**

- Call to Order
- Pledge of Allegiance
- Roll Call
- Approval of Consent Agenda, Regular Agenda and Correspondence to be addressed by the Board

2. **PUBLIC COMMENT OPPORTUNITY**

Matters under the jurisdiction of the Board not on this posted agenda may be addressed by the general public during the Public Comment Opportunity time. No action may be taken or substantive discussion pursued on matters not on the posted agenda. Public comment is regulated by the Sierra County Board of Supervisors' Rules and Procedures. You may obtain a copy of the Public Comment rules from the Clerk. The Board limits public comment to three minutes per person and not more than three individuals addressing the same subject.

3. **COMMITTEE REPORTS & ANNOUNCEMENTS**

Board members will report on committee meetings and/or activities. Board members or members of the public may ask questions for clarification but no action will be taken.

- RCRC March 16, 2016 Board Meeting Highlights. (CHAIR ADAMS)

Documents: [RCRC March 16, 2016 Board Meeting Highlights.pdf](#)

4. **DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS**

Department Managers may provide brief reports on activities within their departments. Board members or members of the public may ask questions for clarification but no action will be taken.

5. **FOREST SERVICE UPDATE**

Update by District Ranger on items that may affect the County of Sierra.

6. **AUDITOR / TREASURER-TAX COLLECTOR - VAN MADDUX**

- 6.A. Discussion/direction regarding pursuing a new property tax software for the County.

Documents: [CREST.pdf](#)

7. **INFORMATION SYSTEMS MANAGER - LAURA A. MARSHALL**

- 7.A. Resolution adopting Sierra County Information Technology Policy.

Documents: [ROP IT Policy_Final Document.pdf](#)

- 7.B. Approval of Airespring managed redundant phone connectivity.

Documents: [ROP Airespring Phone Services.pdf](#)

8. **PUBLIC WORKS / TRANSPORTATION - TIM BEALS**

- 8.A. Resolution amending fiscal year 2015/2016 budget and approving Public Works Contract with All Phase Heating and Air Conditioning for installation of air conditioning/heating unit improvements at the Health and Human Services building located at 202 Front Street Office.

Documents: [HHS Air Cond ROP.pdf](#)

- 8.B. Amendment to Agreement 2015-090 with Avalex, Inc. to amend the scope of work to include additional work tasks and increase compensation accordingly for the Solid Waste Consulting Services fiscal year 2016.

Documents: [Avalex.Amn.Item.pdf](#)

9. PLANNING / BUILDING - TIM BEALS

- 9.A. Second reading and adoption of an ordinance amending Section 15.12.320.80(a) of the Sierra County Code pertaining to property in the Rural Residential-5 Acre District to correct an Assessor Parcel Number.

Documents: [Amendment to Section 15.12.320.80.pdf](#)

10. BOARD OF SUPERVISORS

- 10.A. Approval of letter of support for SB 1345, Sierra County Off Highway Vehicle (OHV) pilot project. (CHAIR ADAMS)

Documents: [OHV pilot project.pdf](#)

- 10.B. Introduction and first reading of an ordinance amending the Sierra County Code to repeal Chapter 2.24 Section 030, and adding Chapter 2.44 Sections 010, et seq., pertaining to the Office of Public Guardian. (CHAIR ADAMS)

Documents: [Public Guardian.pdf](#)

- 10.C. Discussion/direction regarding responses received to the County's Request for Proposals for County Counsel services. (CLERK OF THE BOARD)

Documents: [Responses to CC RFP.pdf](#)

- 10.D. Appointment to the Pliocene Ridge Community Services District. (CLERK OF THE BOARD)

Documents: [Pliocene Ridge Appointment.pdf](#)

11. COUNTY COUNSEL - JAMES A. CURTIS

- 11.A. Agreement for services by the East Sierra Valley Chamber of Commerce for promotion of Sierra County for the 2015-2016 fiscal year.

Documents: [East Sierra Chamber.pdf](#)

- 11.B. Agreement for services by the Sierra County Chamber of Commerce for promotion of

Sierra County during the 2015-2016 fiscal year.

Documents: [Sierra County Chamber Contract.pdf](#)

- 11.C. Second reading and adoption of an ordinance amending Sections 11.42.040.030, 11.42.040.040, 11.42.040.060 and 11.42.050.020 of the Sierra County Code and adding Section 11.42.040.035 to the Sierra County Code pertaining to government vehicle use policy.

Documents: [Vehicle Use Ordinance.pdf](#)

12. TIMED ITEMS

- 12.A. 10:00 AM BOARD OF EQUALIZATION
Meeting of the Sierra County Board of Equalization

Call to order

- 12.A.i. Minutes from the Board of Equalization meeting held on April 7, 2015.

Documents: [04072015 BOE minutes.pdf](#)

- 12.A.ii. Minutes from the Board of Equalization meeting held on April 21, 2015.

Documents: [04212015 BOE minutes.pdf](#)

- 12.A.iii. Minutes from the Board of Equalization meeting held on May 5, 2015.

Documents: [05052015 BOE minutes.pdf](#)

- 12.A.iv. Application for Changed Assessment No. 2014/2015-001 and 2014/2015-002, filed by Carroll Hayes, Assessor's Parcel Number 008-120-030-0 and 008-120-039-0.

Documents: [Hayes Assessment Application.pdf](#)

- 12.B. 11:00 AM PUBLIC HEARING - VACATION OF UNNAMED ALLEY IN SIERRAVILLE
Conduct public hearing and adoption of resolution vacating an unnamed alley in Sierraville at the request of Jerome McCaffrey, as depicted in Book 15, Page 5 of Assessors Parcel Maps and as shown on attached Exhibit A to the resolution.

Documents: [Vacation.Sierraville.Item.pdf](#)

- 12.C. 1:30 PM MEDICAL MARIJUANA ORDINANCE

Introduction and first reading of an Ordinance amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; repealing Section 8.01.250 of the Sierra County Code; and adding Chapter 8.02 pertaining to administrative penalties for public nuisances created by cultivation of medical marijuana in violation of Chapter 8.01 of the Sierra County Code.

Documents: [Marijuana Ordinance.pdf](#)

13. CONSENT AGENDA

Items placed on the Consent Agenda are of a routine and non-controversial nature and

are approved by a blanket roll call vote. At the time the Consent Agenda is considered, items may be deleted from the Consent Agenda by any Board member or Department Manager and added to the Regular Agenda directed by the Chairman.

- 13.A. Approval of the surplus of a vehicle to the general fund departments. (HEALTH & HUMAN SERVICES)

Documents: [Vehicle Surplus.pdf](#)

- 13.B. Approval of the Mental Health Services Act (MHSA) Annual Update for fiscal year 2015-2016. (BEHAVIORAL HEALTH)

Documents: [MHSA Update Board.pdf](#)

- 13.C. Resolution approving the Sierra County Children's Medical Services (CMS) Plan for fiscal year 2015/2016. (PUBLIC HEALTH)

Documents: [CMS Board.pdf](#)

- 13.D. Resolution adopting Sierra County Equal Employment Opportunity Policy. (AUDITOR)

Documents: [EEO Policy.pdf](#)

- 13.E. Request for approval to pay McSweeney & Associates for Conservatorship Accounting. (DISTRICT ATTORNEY)

Documents: [Approval to pay McSweeney \(DA\)2.pdf](#)

- 13.F. Agreement for Indemnification and Reimbursement for Extraordinary Costs for Richard DeVore, Applicant and Landowner. Consideration of an Applicant Initiated Parcel Merger for the purpose of estate planning. The project site, identified as APN's 016-200-001; 016-200-002; and 016-180-028 is located at 936,938 & 940 Sierra Brooks Dr., Loyalton. (PLANNING)

Documents: [DeVore Indemnification.pdf](#)

- 13.G. Resolution certifying County roads contained in maintained mileage system for submittal to the State of California. (PUBLIC WORKS)

Documents: [Maintained Mileage.Item..pdf](#)

- 13.H. Resolution declaring April 2016 as "Child Abuse Prevention Awareness Month" in Sierra County. (CLERK OF THE BOARD)

Documents: [Child Abuse Prevention Month.pdf](#)

- 13.I. Minutes from the regular meeting held on March 1, 2016. (CLERK-RECORDER)

Documents: [03012016.pdf](#)

14. CORRESPONDENCE LOG

- 14.A. Sierra County Financial Statements together with Independent Auditor's Report for the

year ended June 30, 2015.

Documents: [Budget item.pdf](#)

ADJOURN



To: RCRC Board of Directors
From: Greg Norton
President & CEO
Date: March 21, 2016
Re: RCRC Board Meeting Highlights (March 16, 2016)

President's Report: RCRC President & CEO Greg Norton officially welcomed Mary-Ann Warmerdam to RCRC. Mary-Ann will be rejoining RCRC as a Legislative Advocate covering a variety of issues including water and natural resources. Mary-Ann's bio can be accessed [here](#).

RCRC is sponsoring a Regional Information Summit on Human Trafficking in Redding on April 7, 2016. The North State Summit is hosted by the Human Exploitation and Trafficking (H.E.A.T.) Institute, an innovative research-based think tank developed to bring together leaders from multiple state and local systems to create a unified and comprehensive system of support to respond to and prevent human exploitation and trafficking. Details on the North State Summit can be accessed [here](#). Please RSVP to Justin Caporusso at (916) 447-4806 or jcaporusso@rcrcnet.org.

Governmental Affairs: RCRC leadership presented an overview of the National Association of Counties (NACo) Legislative Conference and advocacy meetings on Federal PILT, SRS, Wildfire Funding, and Tribal Affairs.

Supervisor Lee Adams encouraged Board Members to attend the 2016 NACo Annual Conference and Exhibition in Long Beach. Details on the conference can be accessed [here](#).

The Board adopted the inclusion of policy related to the illegal manufacturing of honey oil into the 2016-17 Policy Principles. The updated 2016 RCRC Policy Principles can be accessed [here](#).

RCRC Executive Vice President Patricia Megason outlined the details for the April 2016 Board of Directors meeting in Glenn County. Please contact Sarah Bolnik at (916) 447-4806 or sbolnik@rcrcnet.org for details.

Legislative Committee: The Board adopted a "Support" position on Senate Bill 987 (McGuire) related to a medical marijuana excise tax. SB 987 would impose a statewide excise tax on the sale of medical marijuana. The staff report in the March 2016 Board Packet recommends a "Support if Amended" position, however RCRC's requested

amendments related to preserving county taxing authority were accepted last week. The text of SB 987 can be accessed [here](#).

The Board adopted a “Support” position on the Medi-Cal Funding and Accountability Act (Act). Slated for the November 2016 ballot, the Act would require voter approval of changes to the hospital fee program to ensure that Medi-Cal funds are used to support Medi-Cal patients and help pay for healthcare for low-income Californians. The text of the Act can be accessed [here](#).

RCRC staff reported that Federal Secure Rural Schools and Self-Determination (SRS) payments will be issued to recipient states in the coming days. California counties are anticipated to receive approximately \$29 million in Federal SRS payments, which is roughly half of what the program received when first enacted. Final payment detail for FY 2015 can be accessed [here](#) (beginning on page 11).

Please refer to the Board Packet and Supplemental Packet for further details related to the items above, as well as all items covered during the March 2016 Board of Directors meeting. The March Board Packet can be accessed [here](#).

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Assessor/Auditor APPROVING PARTY: Laura Marshall & Van Maddox PHONE NUMBER: 530-289-3269

AGENDA ITEM: Discusion/Direction property tax system

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: The Assessor and the Auditor/Treasurer – Tax Collector are requesting authorization to pursue the issue of a new property tax system with Megabyte, with the oversight of the Finance Committee due to the likely demise of Crest Software.

FUNDING SOURCE:
GENERAL FUND IMPACT: General Fund Impact
OTHER FUND:
AMOUNT: \$ One Time Expense

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

March 29, 2016

To: Sierra County Board of Supervisors

Re: Property Tax System

The Assessor and Auditor/Treasurer – Tax Collector have, from time to time, informed the Board and or the Finance Committee of the tenuousness of the county's current property tax system Crest. Sierra signed contracts with Crest Software Corporation in 1985. At its highest membership Crest had 11 counties: Yolo, Sierra, Glenn, Lassen, Modoc, Tehama, Trinity, Tuolumne, Alpine, Inyo and Del Norte. Five years ago Crest served 10 counties. In July, 2015, Crest served eight counties; however, of those eight counties six are actively seeking contracts with one of the three *possible* California Property Tax System software providers: G-Terra, Thompson Ruetters and MegaByte. At this time Sierra and Lassen will be left to shoulder the cost of Crest Software.

As of July 1, 2016 it appears Lassen and Sierra will still be operating on Crest.

Sierra County currently pays \$31,755.88 of the cost of operating Crest software for 2015/16. Each of the eight counties were charged around the same annual rate, so we could be splitting with Lassen the full cost of \$254,046.80. This split could be 50/50 (our share \$127,023) or based on a weighted average Crest uses for allocating other costs which would still be 27.7% or \$70,371. This is a lot for an obsolete product where the company has been on the verge of folding for years.

For the past several months the Crest counties have been actively researching solutions to replace their current system. They looked for an integrated (including all three functions), proven system. During the course of the research there were three potential solutions. One of them is only operating an Assessor function, one is not functioning in any county within the State of California due to complicated tax system and one is fully operational in 26 counties within the State of California and has contracts pending in five other California counties. Therefore research indicates that there is only one company that currently meets the criteria of an integrated, proven system—Megabyte Systems, Inc.

The Assessor has requested a quote from Megabyte Systems, Inc. MegaByte is willing to spread the initial startup cost over 5 years with a 25% down payment.

If we choose to stay with Crest, even with the increased cost, we risk not being able to issue tax bills. Sierra County collects approximately \$7,222,694 in property taxes for all taxing agencies; Schools, County, Fire Districts, etc. For the County this is \$3M for the General Fund, \$150k for the CSA's, and \$900k for Solid Waste. The language used in this program and the server are so old that servicing them without Crest is impossible—the old programming language is obsolete. Not to mention the intellectual property issues that would be involved if we hired an outside contractor to service the software as a stop gap if Crest fails as a company.

The Assessor and the Auditor/Treasurer – Tax Collector are requesting authorization to pursue upgrading to the Megabyte Solutions, Inc. property tax software with oversight by the Finance Committee.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE:

April 5, 2016

TYPE OF AGENDA ITEM:

Regular Timed

Consent

DEPARTMENT: Information Systems

APPROVING PARTY: Laura A. Marshall

PHONE NUMBER: 530-289-3283

AGENDA ITEM: Resolution adopting Sierra County Information Technology Policy

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

Resolution, Sierra County Information Technology Policy

BACKGROUND INFORMATION: As instructed by the Board on March 1, 2016, this policy has been fully vetted. Ms. Jennifer Shaw, of Shaw Valenza, LLP, completed a final edit and returned to me for approval by the Board. This policy, prior to Ms. Shaw's final edit, was introduced and reviewed by employees on Thursday, March 3, 2016, during Social Media training led by Shaw-Valenza LLP. It was further vetted on Monday, March 7th, at a Department Manager meeting.

FUNDING SOURCE: N/A

GENERAL FUND IMPACT: No Additional General Fund Impact

OTHER FUND:

AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --

No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION:

- Approved
- Approved as amended
- Adopted
- Adopted as amended
- Denied
- Other
- No Action Taken

Set public hearing

For: _____

Direction to: _____

Referred to: _____

Continued to: _____

Authorization given to: _____

Resolution 2016- _____

Agreement 2016- _____

Ordinance _____

Vote:

Ayes:

Noes:

Abstain:

Absent:

By Consensus

COMMENTS:

CLERK TO THE BOARD _____

DATE _____

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

**A RESOLUTION UPDATING THE SIERRA COUNTY
INFORMATION TECHNOLOGY (IT) POLICY**

WHEREAS, the Board of Supervisors previously adopted an Electronic Media and Use Policy pursuant to resolution 2009-067, governing the appropriate uses, processes, and procedures by which county employees shall use the County's electronic media and devices,

WHEREAS, electronic media and devices are a topic of constantly evolving practical, technical, and legal requirements and best practices,

WHEREAS, on March 1, 2016 the Board indicated its intent to adopt an updated policy pertaining to electronic media and other forms of information technology after further drafting and review by staff,

WHEREAS, the attached Information Technology Policy has been reviewed and edited by staff pursuant to the Board's direction,

NOW THEREFORE BE IT RESOLVED

The attached Information Technology (IT) Policy, dated April, 2016, is hereby adopted by the County of Sierra. This policy shall supplant and supersede any prior County policy on the same subject matter.

ADOPTED by the Board of Supervisors of the County of Sierra, State of California on the 5th day of April, 2016 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

County of Sierra

Lee Adams, Chairperson
Board of Supervisors

Attest:

Approved as to Form:

Heather Foster
Clerk of the Board

James Curtis
County Counsel

Sierra County

Information Technology
Policy



April 2016

Table of Contents

Page No.

Purpose.....	1
Policy	1
1. Definitions.....	1
2. Responsibilities.....	2
3. Access Control of County I/T Assets.....	3
4. Official Use of County I/T Assets	6
5. Incidental Personal Use of County I/T Assets	10
6. Electronic Data Retention.....	12
7. Requesting Assistance from IS Department	12
Policy Exceptions.....	12

Purpose

Information and the systems, networks, and software necessary for processing are essential Sierra County assets that must be appropriately protected against all forms of unauthorized access, use, disclosure or modification. Security and controls for County information and associated assets (County I/T Assets) must be implemented to help ensure privacy, confidentiality, data integrity, availability, accountability, and appropriate use. This policy establishes the minimum standard to which all departments must adhere. Departments may, with the approval of the Information Systems Department (IS Department), enhance the minimum standard based on their unique requirements.

Policy

1. Definitions

“County I/T Assets” include, but are not limited to, the following:

- Computers and any electronic device that stores and/or processes County data (for example: desktops, laptops, midrange, mainframes, PDA’s, County wired or wireless networks, digital cameras, copiers, IP phones faxes, pagers, related peripherals, etc.)
- Storage media (diskettes, tapes, CDs, zip disk, DVD, etc.) on or off County premises
- Network connections (wired or wireless) and infrastructure, including jacks wiring, switches, patch panels, hubs, routers, etc.
- Data contained in County systems (databases, emails, document repositories, web pages, etc.)
- County purchased, licensed, or developed software

“Department” means the department in which an employee’s job position is assigned. For elected officials, “Department” means the departments for which they are the appointing and/or elected official.

“Electronic devices” include, but are not limited to, the following:

- Any electronic device which communicates, sends, receives stores, reproduces or displays voice and/or text communication or data, such as cellular phones, pagers, smart phones, music and media recorders and players, gaming devices, tablets, laptop computers and personal digital assistants.

“Employees” for the purposes of this policy include only the following:

- County elected officials
- County appointed officials
- County employees

“Network” includes, but is not limited to all electronic systems developed by and used by the County, including the County’s website, electronic mail, the internet, telephone communications, radio communications, and facsimile transmissions.

“Personal devices” are any electronic devices not owned by the County.

2. Responsibilities

Departments, Commissions, Board and Offices

Departments are responsible for ensuring appropriate use and security of County I/T Assets within the Department. Departmental management is responsible for organization adherence to this Policy, any other applicable technology and security policies, and any further direction by the IS Department. Departments must ensure that all of their respective employees be made aware of this Policy, any other applicable technology and security policies, and any further direction by the IS Department; and that compliance is mandatory.

Departmental management is responsible for developing organizational procedures in consultation with the IS Department to support policy implementation, including departmental policy regarding the retention and deletion of electronic data.

The Department Head will ensure the designation of an individual to be responsible for coordinating appropriate use and information security within the Department.

Information Systems Department

The IS Department is responsible for ensuring that the County I/T Assets operate at maximum efficiency and are available to all authorized users at all authorized locations at all authorized times. In doing so, the IS Department will do the following:

- Implement this Policy, as well as any other County technology policies unless otherwise directed by the Board of Supervisors;
- As technology and safety requirements change, the IS Department will review and propose revisions of this Policy, and any other County technology policies, to the Board of Supervisors;
- Develop, implement, review, and recommend additional technology policies that the IS Department deems advisable;
- Manage County I/T Assets;

- Develop, review, revise and lead County I/T Assets trainings and education efforts;
- Assist in the development of, and approve, department-specific technology procedures and policies;
- Identify and stay abreast of industry best practices regarding technology, including but not limited to, information security;
- Assist in the development of, and approve, inter-departmental, collaborative use of County I/T Assets;
- Acquire and place into operation the best technology available that is compatible with County resources and needs of County citizens and employees;
- Maintain County I/T Assets to ensure they operate at maximum efficiency, and that all authorized users at all authorized locations are supplied with high quality voice and data processing and internet access at all authorized times;
- Endeavor to ensure standardization of operating systems and applications in an effort to restrain costs, encourage efficiencies, generate synergies, and prevent the development of indispensability in so far as this is possible;
- Protect County I/T Assets from injury, whether such injury originates internally or externally; and
- Set priorities, subject to the approval of the Board of Supervisors, for the use of County I/T Assets for the benefit of the greatest number for the greatest good. Emergency services will always receive the highest priority.

Employees

Employees are responsible for adhering to this Policy, any other applicable technology policies, and any further direction by the IS Department. Employees are responsible for protecting County I/T Assets for which they are entrusted and using them for their intended purposes.

3. Access Control of County I/T Assets

Accessing County I/T Assets is strictly prohibited unless expressly authorized by the Board of Supervisors, IS Department, or departmental management.

Unauthorized access to any County I/T Assets, including but not limited to, the computer system, network, software application programs, data files and restricted work areas and County facilities is prohibited.

The IS Department will develop, review and revise access control mechanisms to protect against unauthorized use, disclosure, modification, or destruction of resources.

Authorized users may not share any login identification information with any other person absent written authorization from the IS Department or departmental management. This prohibition includes, but is not limited to sharing user names, passwords, electronic cards, biometric logons, secure identification cards, and/or other authentication mechanisms.

All workstations are to use the IS Department-established Microsoft Office Suite configuration.

Some workstations may, with prior approval of departmental management and the IS Department, be allowed to have department-specific applications as long as these do not cause conflicts. After consulting with departmental management, the IS Department is authorized to remove any non-approved applications, including screen savers, from any workstation connected to the County network.

Department management will direct to the IS Department which accounts are to be created on which workstations and which files and applications the account will be able to access on identified workstations.

All passwords will be updated by the IS Department no later than January 31st of each year.

Only specific accounts are to be allowed on each department's shared files. Departmental management will inform the IS Department which accounts are permitted to access identified files and/or folders.

The doors to the two computer rooms are to remain locked except when authorized persons are in these rooms.

No person is to approach the phone blocks and junction area in the basement without first checking in with the IS Department.

An updated version of the virus protection selected by the County will be loaded onto each workstation by the IS Department.

All servers will be backed up on a schedule set by the IS Department. Back-up tapes will be distributed and stored in a fire-proof container.

The halFILE System will be backed up with both tapes (whole system) and compact disks (CDs). One copy of each CD will be stored in a fire-proof container.

Users may not use any unauthorized cloud environment for the storage or transmittal of County data. The use of a specific cloud environment must be approved in advance by departmental management after approval by the IS Department. Approved cloud environments will not be used as the sole or primary means of storing County data.

The IS Department will develop, implement, review and revise a software management program. The program will include the documentation of license numbers, serial numbers, dates of

purchase, and log warranty expiration dates for all purchased software. The program will also include the tracking of license expiration and ensure timely renewal of all software license agreements.

Virtual Private Network Access

VPN access is permitted to County employees only.

No employee will be provided with VPN access without specific written consent from their Department Head and the IS Department. Departmental management is responsible for contacting the IS Department to receive/complete/file the Virtual Private Network Use Agreement.

Once the required Agreement has been filed with the IS Department, the IS Department will provide the authorized employee virtual access to the network. No employee may access the County network other than through the use of a County-owned and County-monitored computer. If the requesting department does not have a County-owned and county-monitored computer available, the Department will contact the IS Department to determine if one is available elsewhere. Departments that have County-owned and County-monitored computers must ensure those computers are plugged into the County network bi-monthly to receive security and software upgrades.

All VPNs must have their own point of contact security.

All use of VPN access must comply with applicable privacy laws and maintain confidentiality at all times.

Authentication

Access to County I/T Assets is based on an appropriate user authentication mechanism, as determined by the IS Department, according to the sensitivity and level of risk associated with the data.

All County I/T Assets containing restricted-access data must require user authentication before granting access.

Users may not allow others to access County I/T Assets if that asset is assigned to the users, or when that asset is logged into the County network under the users' identity.

Users are prohibited from representing themselves as another person, real or fictional, or anonymously when using County I/T Assets, unless otherwise required by their job duties.

New Employee Network Access

Department management must request new employee access to the County network by submitting an Offer of Employment Form in the ReadyDesk ticketing system no later than seven

(7) days prior to the employees' start date. Upon receipt, the IS Department will provide a copy of the form to the Auditor's Office. It is the responsibility of departmental management to maintain the ReadyDesk ticket for new employee access.

Terminating Employee Network Access

Departmental management must request termination of employee access to the County network by submitting a Termination Request Form to the IS Department.

To the extent possible, departmental management must notify the IS Department of any employee termination prior to giving notice to that employee to ensure protection of County I/T Assets.

4. Official Use of County I/T Assets

County I/T Assets are to be used primarily for County business purposes.

Use of County I/T Assets is limited to County employees unless otherwise authorized by the Board of Supervisors.

No user may intentionally, or through negligence, damage, interfere with the operation of, or prevent authorized access to County I/T Assets. It is every user's duty to use County I/T Assets responsibly, professionally, ethically, and lawfully.

No user may remove or alter any signature block, watermark, or other information or data automatically populated into a communication, document, or other data field by the network.

The County has the right to administer any and all aspects of access and use of its I/T Assets, including the right to monitor internet, electronic mail, data and all other forms of access.

Any monitoring or investigation of employee access to, and/or use of, County I/T Assets, including but not limited to internet, electronic mail and data files, must be approved by the Board of Supervisors or departmental management. If evidence of abuse is identified, notice must be provided immediately to the IS Department, and the Risk Management Office.

Users should not expect any privacy in anything they create, store, send, receive, or use in conjunction with using County I/T Assets.

Use of County I/T Assets may be considered a public record subject to discovery under California law.

Data Integrity

Users are responsible for maintaining the integrity of County data. Users may not knowingly or through negligence cause County data to be modified or corrupted in any way that compromises its accuracy or prevents authorized access.

Electronic Mail and Internet Access

Electronic mail and internet access is provided as County I/T Assets for conducting County business. Electronic mail and internet access are to be used for County business purposes only.

Access to County electronic mail and internet access is a privilege that may be wholly or partially restricted without prior notice or without consent to the user.

Access to County electronic mail during non-business hours without specific written approval of departmental management is strictly prohibited.

All electronic mail messages, including any attachments thereto, are the property of the County and subject to review by authorized County personnel.

All data and information downloaded from County internet access is the property of the County and subject to review by authorized County personnel.

The County has the right to administer any and all aspects of access and use of its electronic mail and internet access, including the right to monitor internet, electronic mail and data access, monitoring sites visited by users, monitoring chat groups and newsgroups access by users, and reviewing materials downloaded from or uploaded by users.

Users should not expect any privacy in anything they create, store, send, receive, or use in conjunction with using County electronic mail and/or internet access.

Personal Devices

Only employees selected by their Department Head are authorized to use a personal device to access County I/T Assets.

Unauthorized persons may still use personal devices to connect to Wi-Fi networks designated by the County for public access.

Any personal device to be used to access County I/T Assets must be compatible with County I/T Assets and have the pre-approval of the IS Department.

Authorized personal devices accessing County I/T Assets must use secure authentication and strong encryption methods established, managed and controlled by the IS Department.

Any person who uses a personal device to access County I/T Assets must use such devices appropriately, responsibly, and ethically. Failure to do so will result in immediate suspension of the user access to County I/T Assets and immediate removal of all County data from the device.

The IS Department may deny access to County I/T Assets by personal devices for any action deemed by the IS Department to be a risk to the County I/T Assets and users.

The IS Department reserves the right to establish and enforce access methods to County I/T Assets.

The IS Department reserves the right to manage security policies, network application and data access centrally where appropriate and necessary. Any attempt to contravene or bypass County security measures will be deemed an intrusion attempt and the device will be blocked and the user account suspended.

Authorized users will follow all data removal procedures to permanently remove County specific data from personal devices once the person is no longer authorized to access County I/T Assets.

If an authorized personal device is lost or stolen, the user must report the incident to the IS Department immediately. In the event of a lost or stolen personal device, the County will take steps to ensure that access to County data is secured, potentially including but not limited to, password changes and account suspension, along with remote removal of all County access and data from the device.

The IS Department reserves the right to establish audit trails and logs to locate personal devices with access to County I/T Assets, and such information may be used to investigate usage.

Personal devices with access to the County I/T Assets may not be used in any way that is not designed or intended by the device manufacturer, including but not limited to “jailbreaking” and “rooting” devices.

County employees required by their Department Manager and approved by the Board of Supervisors to use a personal device for County related purposes will be provided an allowance for the purpose of offsetting the costs for County use of the device. The employee receiving such an allowance will be solely responsible for the costs of private ownership including but not limited to the purchase, activation, maintenance, support, monthly usage, late fees, interest, term commitments and replacement of such devices and any increase in personal income tax liability. Any employee who receives an allowance may add extra services, equipment or features as desired at his/her own expense.

Any County employee who receives an allowance must maintain active service while receiving the allowance. The personal device must be readily available for two-way communication during normal work hours, approved overtime hours, when responding to an emergency, and/or when placed on standby or call-back pay status.

Portable Devices

All portable devices holding confidential County data, including but not limited to, external hard drives, and flash (thumb) drives, must be encrypted. Departments will be required to log the assignment of all portable devices including:

- Employee name

- Date assigned
- Date returned

External auditors and/or contractors working for the County may be excluded from this requirement.

Social Media

Department use of social media technology must conform to the policies, protocols and procedures contained, or referenced, herein.

Social media applications used by Departments must be approved by the Board of Supervisors prior to use.

Privacy

Information accessed using County I/T Assets must be used for County authorized purposes only, and must not be disclosed to third persons without written authorization from departmental management.

Confidentiality

Unless expressly authorized by departmental management or policy, any sending, disclosing, or other dissemination of confidential or protected information is strictly prohibited.

Viruses

If a user discovers, or fears, that a virus has infected a County I/T Asset, the user may not send any further communications with that asset, or use that asset in any way. The user must contact the IS Department by other means of communication immediately. The IS Department will scan the effected device, and return the device to the user only if any virus or other contagion is effectively removed.

Electronic Disposal

All data, with the exception of native data initially installed by the manufacturer, must be permanently removed from any County I/T Asset before possession and/or ownership of the County I/T Asset may be transferred from the County.

All data from a County I/T Asset may be removed, temporarily or permanently, as directed by the IS Department.

The IS Department is responsible for removing data from County I/T Assets. Employees must surrender all County I/T Assets as directed by the IS Department.

The IS Department is responsible for the disposition of all County I/T Assets subject to the approval of the Board of Supervisors. All County I/T Assets that become the responsibility of the IS Department for the purpose of disposal must be logged onto the Electronic Data Disposal Verification log maintained by the IS Department.

Disposal of County I/T Assets must comply with all federal, state, County, and applicable local laws, including but not limited to environmental regulations.

5. Incidental Personal Use of County I/T Assets

Notwithstanding any other part of this Policy, incidental personal use of County I/T Assets is permitted so long as employee use is made during the time the employee is relieved from duty (i.e. during a break, during the employee's lunch hour, or before or after the employee's work shift), so long as the Department Head determines that the operation of the Department is not being compromised or disrupted, and subject to the additional requirements set forth herein.

Incidental personal use must not:

1. Interfere with the County operations;
2. Interfere with the user's duties to the County; nor
3. Incur any additional costs to the County other than de minimis in nature.

Any incidental use of the County I/T Assets should clearly indicate that the use is personal. While engaging in incidental personal use, users may not give the impression that they are representing, giving opinions, or otherwise making statements on behalf of the County. The County is not responsible for any loss or damage incurred by an individual as a result of personal use of County I/T Assets.

Personal use of the County electronic mail network is prohibited at all times, including any incidental use. However, employees may use the County internet access to check personal, web-based email accounts such as gmail.com and hotmail.com.

Prohibited Activities

Prohibited personal incidental use of County I/T Assets include, but are not limited to, the following:

1. Any use that violates federal, state, County, or applicable local laws, regulations rules, policies or procedures.
2. Any use for an offensive or harassing purpose.
3. Any unauthorized access of County I/T Assets or other County property.

4. Any unauthorized access, use, alteration, and/or removal of any material or communication.
5. Any use intended to accomplish or assist in unauthorized access of County I/T Assets or other County property.
6. Any use intended to accomplish or assist in unauthorized access, use, alteration, and/or removal of any material, or communication.
7. Any transmittal or downloading of any material or communication which includes potentially offensive material (such as sexually explicit, racial, defamatory, profane, threatening, ethnic comments, jokes or slurs).
8. Any misrepresentation of an employee's true identity.
9. Any unauthorized downloading, accessing or transmittal of information, documents or software, including any acts that infringe copyright.
10. Any use of software not in compliance with license agreements and as authorized by the IS Department.
11. Any use which causes the County to incur a fee for which there has not been prior approval.
12. Any use of a security code or password other than as authorized.
13. Any disclosure of login identification information to anyone other than the IS Department.
14. Any use for the purpose of private remuneration.
15. Any use that suggests County endorsement of personal communications.
16. Any transmittal of unauthorized broadcast communications or solicitations, such as mass email transmittals. All broadcast or solicitation messages must be approved in advance by departmental management and/or the IS Department.
17. Any use of the County's data processing network that interferes with the ability of the employee or other users to conduct County work. This includes, but is not limited to, downloading or uploading software, games, or shareware.

Compliance

Unauthorized use of County I/T Assets will have the same consequences as the misuse of any County property.

Employees who violate this policy may be subject to appropriate disciplinary action up to and including discharge, denial of access, and/or civil and criminal penalties. Contractors and other non-employees may be subject to termination of any contractual agreements, denial of access, and/or civil and criminal penalties.

6. Electronic Data Retention

Electronic messages stored on the County network will automatically be deleted after six (6) months on the active electronic mail server.

The IS Department will develop, implement, review and recommend any additional electronic data standards it deems necessary subject to the approval of the Board of Supervisors.

7. Requesting Assistance from IS Department

Persons requesting assistance from the IS Department must submit a ReadyDesk Ticket. However, if the assistance is for an employee termination the respective department manager must submit a *Termination Request Form* directly to the IS Department.

Policy Exceptions

Requests for exceptions to this Policy must be reviewed by the IS Department and approved by the Board of Supervisors. Departments requesting exceptions should provide such requests to the IS Department. The request should specifically state the scope of the exception along with justification for granting the exception, the potential impact or risk attendant upon granting the exception, risk mitigation measures to be undertaken by the department, initiatives, actions and a time frame for achieving the minimum compliance level with the policies set forth herein. The IS Department will review such requests, confer with the requesting department and place the matter on the Board of Supervisor's agenda along with a recommendation on the request.

00444931.DOC

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
DEPARTMENT: Information Systems APPROVING PARTY: Laura A. Marshall PHONE NUMBER: 530-289-3283	

AGENDA ITEM: Approval of Airespring managed redundant phone connectivity

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Email from Brett Hermann (Development Group, Inc.), Airespring Services Proposal, Airespring order form and term plan, portion of Minutes from June 16, 2015 Board Meeting

BACKGROUND INFORMATION: The proposal regarding Airespring phone system service was introduced to the Board at the June 16, 2015 board meeting. Mr. Pete Van De Koolwyk, of Development Group, Inc., was present to explain how this redundant telephone system would work. After discussion with Mr. Van De Koolwyk the Board, by consensus, directed staff to bring this item back for approval. However, I failed to bring this item before for you for approval in a timely manner--it is before you today for approval. I would like to note that the Quote for this system in June, 2015, was \$1,162.00/month. The updated quote is a bit less at \$991.86/month. Airespring will provide the county 100 DID (direct inbound dial) lines and I plan to use those lines for all fax numbers currently provided by AT&T. As I close specific AT&T accounts I do expect some additional savings as commercial accounts are migrated to the lines provided with the Airespring service.

FUNDING SOURCE: GENERAL FUND, HUMAN RESOURCES, SUPERIOR COURT
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$991.86 Monthly

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

June 16, 2015

The IS Manager briefly reviewed how the CMAS system works, noting this is a pre-bid purchase vehicle so vendors sign up to be members of the system and agree to meet a minimum discount of 35% below the global price list. In this instance we are at a 50% cost savings. The IS Manager further clarified this is not a bidding site and has contacted counsel to determine if she can still proceed. She was informed that the County does require bids however the Board can bless a different format such as the CMAS system.

County Counsel explained he has reviewed the County codes in regards to the County's bidding requirements and the Board has the authority to bless a sole source if they believe it's appropriate.

Supervisor Adams indicated he is only comfortable doing this if there is some assurance that this is reasonable and is good public policy.

The IS Manager indicated she is very comfortable with this as we are getting a significant discount of 50% on the majority of the Cisco system and a minimum of 35% on all other items.

Supervisor Adams further questioned if DGI is willing to reduce this much, is someone willing to reduce even more; what is the harm of getting another bid.

The IS Manager explained she needs to move on with being the Assessor at some point and has an assessment roll to deliver. Also, the phone system is dying. As it stands, if this quote is accepted and she moves forward with CMAS we are still looking at November for the installation of the system. If the County goes out to bid it will take this out even longer; she would prefer to move forward and she is very comfortable that we are getting the best deal we can get.

Chair Beard expressed concerns if the County doesn't move forward and the potential of the phone system going down.

The Board moved to approve placing the Scope of Work from Development Group Quotes 7977 and 7856 on the California Multiple Awards Schedules (CMAS) Site.

APPROVED. Motion: Adams/Roen/Unanimous Roll Call Vote: 5/0

15.B.i. Discussion/direction regarding AireSpring Phone System Service and System Redundancy.

The IS Manager introduced Pete Van De Koolwyk with Development Group, Inc.

Mr. Van De Koolwyk explained this is telephone service and in order to bring everyone together the county needs digital service. By switching to this service the county will show a cost savings. They will also keep some of the analog lines in the

June 16, 2015

event the internet goes down. Mr. Van De Koolwyk further recommended installing this in Downieville first and then can look at the primary rate interface for Loyalton once the county sees the savings.

Brief discussion ensued regarding how this system makes local calling free versus being billed out every time a phone call comes into the county and when the internet goes out the system still works.

Following discussion and by consensus the Board directed staff to bring this back for approval.

7.E. Approval for the acquisition of discounted telecommunications services for the 2015/2016 Fiscal Year.

The Director of Health & Human Services indicated he would like to accept the lowest bid and needs the Board's approval.

The Board moved to approve the acquisition of discounted telecommunications services for the 2015/2016 Fiscal Year.

APPROVED. Motion: Adams/Schlefstein/Unanimous Roll Call Vote: 5/0

7.F. Approval to recruit and fill a Supervising Mental Health Counselor position.

The Director of Health & Human Services explained this is not a new position.

In response to Supervisor Schlefstein's inquiry, the Director explained this could be filled by a licensed MFT (marriage and family therapist) position and someone could assume this roll without those credentials.

The Auditor questioned if this approval is premature considering the prior discussions and knowing we are going to discuss the whole structure of the Department with the Government Committee.

Discussion ensued pertaining to whether to hold this request over until the Government Committee reviews the restructure of the department; whether holding this over until the Committee meets creates an undue hardship; and authorizing the recruitment and leaving the salary on the notice as "to be determined".

Following discussion, the Board moved to authorize the Director to start the recruitment process, indicate the salary is "to be determined" on the notice and to not fill the position until after the Government Committee meets.

APPROVED. Motion: Adams/Huebner/Unanimous Roll Call Vote: 5/0

8. INFORMATION SYSTEMS MANAGER – Laura A. Marshall

Laura Marshall

From: Brett Herman <bherman@development-group.net>
Sent: Monday, March 14, 2016 11:43 AM
To: Laura Marshall
Subject: FW: Airespring Proposal: 1120040967 - KDJ0004/Pete Van De Koolwyk - County of Sierra
Attachments: Proposal-1120040967-20360.pdf; ProductInformation-1120040967-20360.pdf; 1120040967-001-AMCV-LOC-20360-43285-AIRE-F-E 10-3-Year.doc

Hi Laura,

I hope you had a great weekend. Pete wanted me to send you this quote from Airespring for phone service at the Downieville office.

Airespring quotes can be difficult to understand so I will try my best to explain:

The cost for 30 trunks (call paths), 100 DID (Direct Inward Dials for internal calls) will be \$222.50 per month with a \$50 dollar activation fee.

You will have 2,000 outbound minutes included at \$30 per month. Additional minutes are billed at 2.5 cents per minute. The cost of the connection is \$379.36 per month. This services is for a 10MB connection through Airespring with a three year term.

This brings your total to \$991.86 per month with a \$50 dollar activation fee.

Pete, please make sure I am accurate here. I am still learning this side of the business.

Thanks Laura. Have a great week.

Brett Herman

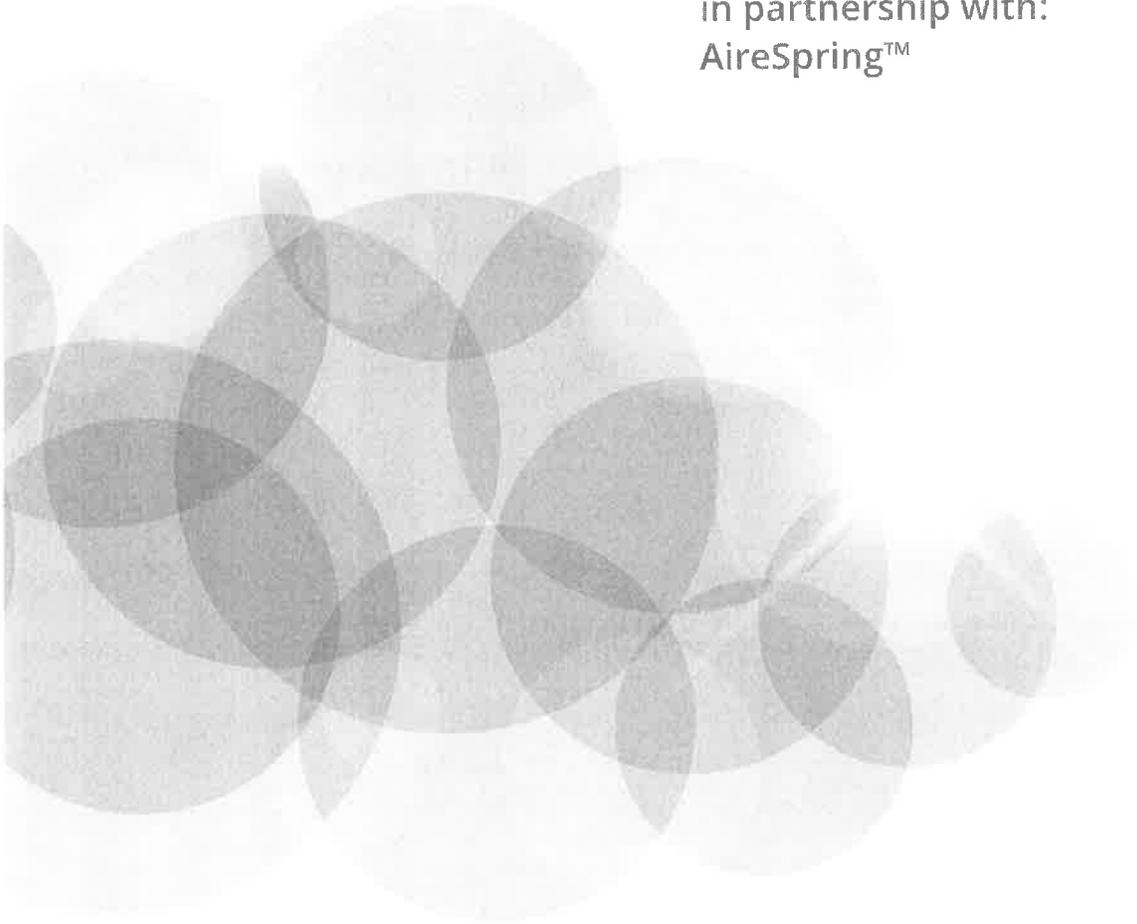


Requested Cloud Telecommunications Services Proposal

Specifically Prepared For:
County of Sierra

Presented By:
Pete Van De Koolwyk

in partnership with:
AireSpring™



**Connection: Managed Connectivity w/QOS (No Internet)
Cloud/Voice Service: Local SIP Trunking**

Customer Name				Consultant				Consultant Company			
County of Sierra				Pete Van De Koolwyk							
Quote ID		Proposal ID		Quote Date		Date Expires					
1120040967		43285		03/14/2016		04/03/2016					

Voice Services

Courthouse - 100 Courthouse SQ #2, Downieville CA 95936 530-289 (001)

Trunks			Analog Lines			DID Numbers			Toll Free Numbers			Total	
QTY	MRC	NRC	QTY	MRC	NRC	QTY	MRC	NRC	QTY	MRC	NRC	MRC	NRC
30	\$172.50	\$0.00	0	\$0.00	\$0.00	100	\$50.00	\$50.00	0	\$0.00	\$0.00	\$222.50	\$50.00

Usage Bundles

Courthouse - 100 Courthouse SQ #2, Downieville CA 95936 530-289 (001)

Plan Name	QTY	Total Minutes	Per Minute Rate	Excess Minutes	MRC	NRC
\$30 for 2,000 Outbound / Toll Free Min.	1	2,000	N/A	2.500¢	\$30.00	\$0.00

Free local calling and interoffice on-net calling

Offshore rates are provided at <http://www.airespring.com/airespring-local-offshore-rates>

International Rates

Courthouse - 100 Courthouse SQ #2, Downieville CA 95936 530-289 (001)

Carrier	International
Airespring	Click Here

AireSpring Managed Router/Gateway

Courthouse - 100 Courthouse SQ #2, Downieville CA 95936 530-289 (001)

Model	Term	MRC	NRC
ADTRAN 908e	All Terms	Included	Included

Summary

Courthouse - 100 Courthouse SQ #2, Downieville CA 95936 530-289 (001)

Speed, Carrier and Term	Loop		Port		Other Services		Total	
	MRC	NRC	MRC	NRC	MRC	NRC	MRC	NRC
Fast Ethernet - 10 MB Airespring 3-Year	\$379.36	\$0.00	\$360.00	\$0.00	\$252.50	\$50.00	\$991.86	\$50.00

All orders are subject to engineering, pricing and facilities verification.



**ORDER FORM AND TERM PLAN
MANAGED CONNECTIVITY
WITH LOCAL SIP TRUNKING**

*Carrier: AIRESPRING

*Quote ID#: 1120040967

Rev 03/01/16

Channel Mgr: Lanny Eule

*Quote Expiration: 04/03/2016

Sales Support: 844-832-8514
Email to orders@airespring.com or Fax to 888-899-2928

*Agent: Pete Van De Koolwyk

*Proposal ID#: 43285

*Agent ID: KDJ0004

OMR#:

IMPORTANT -- ALL BOLDED FIELDS WITH AN ASTERISK (*) MUST BE COMPLETED

PHYSICAL LOCATION

*Company Name: County of Sierra		*Location Name: Courthouse	Existing Customer Number:	<input type="checkbox"/> Separate bill for this location
*Physical Address: 100 Courthouse SQ #2		*Suite:	*Bldg/FI./Rm:	*Billing Address: (if different)
*City: Downieville	*State: CA	*Zip: 95936	*City:	*State: *Zip:

CONTACT INFORMATION

	*Name	Title	*Phone	Mobile Phone	E-mail
*Customer Contact					
*Technical/Vendor Contact					
*On-Site Contact					

THE FOLLOWING INITIALS & SIGNATURES ARE REQUIRED

1.) *Initials on all Pages at the Bottom Left	2.) *Signature on Page 7 of the order form
3.) *New Customers- Complete and Sign Credit Application on Page 8	4.) *If Porting Numbers, LOA signature required on Page 9
5.) If Porting Numbers, Current Phone Bill Copies are strongly recommended	

MANAGED CONNECTIVITY CIRCUIT INFORMATION AND PRICING

*Capacity:	*Site NPA/NXX:	*Term: (2 Year Minimum)
F-E 10	530-289	3-Year
*Loop MRC	*Port MRC	Internet (Optional) – Fill in yes or no
\$379.36	\$360.00	No
*Loop NRC	*Port NRC	Managed Router/Gateway*
\$0.00	\$0.00	Included

*Managed Router/Gateway Shipping & Handling (Ground Shipping): \$24.73
Expedited Shipping Additional

If customer requires a fiber/SFP/Mini-GBIC handoff, additional equipment upgrade MRCs will apply.

INSTALLATION & DEMARC EXTENSION CHARGES

\$300.00 per T1 -- includes up to 2 hours of labor and 125 feet of Cat5e cable.
Additional labor: \$125.00 per hour, billed in 15 minute increments. Additional Cat5e cable: \$.20 per foot.
Fiber and EOC demarc extensions – ICB pricing

INSTALL TIMEFRAMES AND EXPEDITES

Customer understands and accepts the following estimated installation timeframes:
90 days for services which utilize a Fast-E circuit, 120 days for services which utilize Gig-E circuit, 60 days for services which utilize all other circuit types. Actual installation timelines vary by underlying carrier and loop provider and are dependent on multiple factors, including construction requirements, availability of facilities and other variables.

Paid Expedites: Customer may request an expedite for an additional fee. All expedites must be approved by Airespring.

NOTE: Airespring cannot ever guarantee any installation timeframes including paid expedites.

*Customer Initial: _____

CLOUD COMMUNICATION SERVICES: LOCAL SIP TRUNKING
Rev 03/01/16

AIRESPRING LOCAL SIP TRUNKING VOICE SERVICES

Zone	Service	Quantity	MRC	NRC
1	Local SIP Trunks	30	\$172.50	\$0.00
	Analog Lines	0	\$0.00	\$0.00

DOMESTIC USAGE RATES & PLANS

USAGE PLANS <i>US 48 States incl. Local Toll, Intrastate, Interstate</i> Unlimited Outbound plans require a subscription of all seats/lines/trunks ordered.	Cost	Quantity	Total	Included Minutes	Excess Minutes
\$30 for 2,000 Outbound / Toll Free Min.	\$30.00	1	\$30.00	2,000	\$0.02500

LONG DISTANCE & TOLL FREE RATE IF NO PLAN SELECTED OR FOR EXCESS MINUTES: \$0.02500

FREE LOCAL CALLING
(Excludes Local Toll)

INTER-OFFICE ON-NET CALLING – Free between locations utilizing Airespring Local Network Services and Airespring-assigned Local Service DIDs

INTERNATIONAL AND OFFSHORE RATES

INTERNATIONAL (011 Calls Only)
(Customer is responsible for any international calling, whether fraud or not)

*INT'L RATE PLAN #3
Rates are provided at International Rates

Block International
(See Terms of Service for limitation of liability)

OFFSHORE: Rates are provided at Offshore Rates

DID NUMBERS

DID Numbers <small>(Minimum of 20 DID's – Blocks of 20)</small>	MRC per Number \$0.50	NRC per Number \$0.50	Quantity: 100	MRC: \$50.00	NRC: \$50.00
Are you transferring existing DID Numbers?	<input type="checkbox"/> YES	Quantity:	<input type="checkbox"/> NO		
Are you requesting New DID Numbers?	<input type="checkbox"/> YES	Quantity:	<input type="checkbox"/> NO		
# of Rate Centers:	Quantity:	All orders over 200 DIDs or more than 3 Rate Centers per Customer are Special Projects and will be priced on an ICB basis if approved.			

TOLL FREE NUMBERS

Toll Free Numbers (First 50 Numbers)	MRC per Number \$1.00	NRC per Number \$5.00	Quantity: 0	MRC: \$0.00	NRC: \$0.00
Toll Free Numbers (per Number above 50)	MRC per Number \$0.50	NRC per Number \$1.00	Quantity:	MRC:	NRC:
Are you transferring existing Toll Free Numbers? <i>(If Yes, Toll Free Service RespOrg Form will be required.)</i>	<input type="checkbox"/> YES	Quantity:	<input type="checkbox"/> NO		

SUMMARY TOTALS

Total MRC*: \$991.86 <small>*(If ordered, includes Connectivity, Trunks, Lines, AireFax, Call Recording, Usage bundles, DID's & TFN's)</small>	Total NRC*: \$50.00 <small>*(If ordered, includes Connectivity, Trunks, Lines, AireFax, Call Recording, Usage Bundles, DID's & TFN's)</small>
--	---

*Customer Initial: _____

AIRETXT SMS SERVICES

Text to/from Landline or Toll Free	Quantity	MRC	NRC	Inbound Outbound	Overage Rate per SMS
Initial Line + Message Bundle	Select from Dropdown	\$10.00	\$10.00	1000 Messages included	\$0.025
Additional Lines		\$1.00	\$1.00	N/A	N/A
Additional Message Bundles (Messages are shared across all lines ordered)		\$5.00	\$5.00	500 Messages included	\$0.025

OTHER SERVICES / FEATURES / FEES

CHARGES

	MRC	NRC
Local Directory Assistance and Long Distance Directory Assistance	\$1.99 per call	
Initial Directory Listing (Simple)	No Charge	
Additional Directory Listing	\$5.00 per Listing	\$5.00 per Listing
Outbound Caller Name (CNAM)	\$3.00 per Number	\$3.00 per Number
Inbound Caller ID Name <small>Note: All trunks must be subscribed</small>	\$1.00 per Trunk	\$1.00 per Trunk
Account Codes - Non-verified – Must be used on all calls	\$25.00 per Location	\$75.00 per Location
Account Codes - Verified – Must be used on all calls (up to 50; greater than 50 is subject to project fee)	\$50.00 per Location	\$150.00 per Location
Software, Trunk Group or Routing Change Order Fee (Off hours and weekend work ICB)	(Applicable MRC)	\$75 per Change Order
Additional Trunk or Hunt Group(s) (Initial Trunk or Hunt Group – No Charge)	\$25.00 per Group	\$100.00 per Group
Replacement Routers / Hardware	Shipment of replacement routers or hardware to be paid by customer	
Do you need Account Codes?	<input type="checkbox"/> Verified or <input type="checkbox"/> Non-verified	<input type="checkbox"/> NO

LOCAL NUMBER PORTING (LNP)

Local Number Porting (LNP) of Phone Numbers	Verizon provided – \$0.00 NRC per Number	Other Providers -- \$3.00 NRC per Number
LNP Change or Cancellation – Greater than 48 Hours	\$6.00 NRC per Number	
LNP Change or Cancellation – Less than 48 Hours	\$75.00 NRC per Number	
Snapback to Prior Carrier (after completed porting)	\$300.00 NRC per Number	

Charges do not include additional surcharges and government mandated taxes. A full list of current Airespring surcharges may be found at: <http://www.airespring.com/service-terms/64-surcharges.html>

IP ADDRESS INFORMATION

All IP addresses are subject to approval from the underlying provider based on an IP Address Justification Form completed by customer.

Public IPs	Usable IPs	AireSpring	AT&T	CenturyLink	Cox	Earthlink	GCAP/ Megapath	GCAP/ Megapath DSL	Sprint	TPAC	TWC	Verizon DIA	Verizon FTI	Windstream	XO
4	1	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8	5	Free	Free	Free	Free	Free	Free	\$5 MRC	Free	Free	\$35 MRC	Free	Free	Free	Free
16	13	\$10 MRC	Free	Free	\$25 MRC	Free	\$10 MRC	\$10 MRC	Free	\$10 MRC	\$50 MRC	Free	\$35 MRC	\$32 MRC	Free
32	29	\$15 MRC	Free	Free	\$50 MRC	\$100 NRC	\$15 MRC	\$15 MRC	Free	\$15 MRC	\$80 MRC	Free	\$56 MRC	\$56 MRC	Free
64	61	\$20 MRC	Free	Free	\$75 MRC	\$185 NRC	\$20 MRC	\$20 MRC	Free	\$25 MRC	\$100 MRC	Free	\$84 MRC	\$96 MRC	Free
128	125	\$25 MRC	Free	Free	ICB	\$350 NRC	\$25 MRC	\$25 MRC	Free	\$50 MRC	\$150 MRC	Free	\$133 MRC	\$160 MRC	Free
256	253	\$50 MRC	Free	Free	ICB	\$675 NRC	\$50 MRC	\$50 MRC	Free	\$100 MRC	\$200 MRC	Free	ICB	ICB	Free
Above 256	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB	ICB

*If Customer is using Airespring CPE one usable IP address must be assigned to this CPE.

*Customer Initial: _____

**BY SIGNING THIS APPLICATION CUSTOMER IS AWARE OF
AND AGREES TO THE FOLLOWING TERMS OF SERVICE:**

PHYSICAL CONNECTIVITY REQUIREMENTS

- For all connectivity services: Customer is responsible for ensuring there are adequate facilities at the premises' primary minimum point of entry ("MPOE") to receive Airespring's service, including power and backboard / rack. Customer is also responsible for providing any wiring/demarc extension beyond the primary MPOE.
- All orders are subject to facility availability, which cannot be verified in many cases until a site survey has been completed. Ability to deliver service to Customer's facility may require construction that could result in extended timelines, additional upfront/one time build-out costs and/or increases to the Monthly Recurring Charge (MRC).
- A qualified vendor/technician must install the equipment and service at Customer's sole expense. Airespring cannot process orders without a vendor/technician involved in the order process.
- For Fiber Ethernet Services: Customer requirements and responsibilities for site readiness are detailed in Airespring's Ethernet Service Installation Guide, which can be found at http://www.airespring.com/terms/Ethernet_Srvc_Installation. Cancellation charges as listed in the contract will be applied in the event that customer has not complied with the provided requirements, or excessively delays installation.
- For Ethernet over Copper and Broadband Services: Ethernet over Copper (EOC) and Broadband services are subject to distance limitations as well as availability of copper facilities. Airespring's pricing is based on estimates of distance to the local CO and availability, but the actual availability, pricing and capacity can only be determined by a field technician in the course of turn-up. These factors may result in unavailability of EOC or broadband service or necessity to downgrade from the requested speed.
- The actual bandwidth that can be delivered on a broadband service will not be determined until the time of service installation. The connectivity speeds listed on the order form are maximum connection speeds. Actual upstream and downstream speeds may be lower due to various factors including but not limited to network and Internet congestion, wiring inside Customer's location, equipment and computer configuration, and the speed of web sites accessed on the Internet. Performance levels, including but not limited to transmission rate, throughput, and packet loss, are not guaranteed or warranted in any way, nor shall Airespring be required to provide credits, refunds, or other remedies with respect to performance levels, service quality, or the like.
- All Airespring Broadband Services (including, but not limited to DSL, ADSL, SDSL, Asymmetrical Ethernet, Cable, DocSIS, Co-Ax and FTTH) are a "best efforts" service and are not subject to service levels or outage or other credits. For the avoidance of doubt, Airespring shall not be liable for any interruption or failure of web links or sites, voice services utilizing such broadband service, hostile network attacks, denial of service attacks, or failure of the Internet generally.

MANAGED CONNECTIVITY SERVICE

- Airespring is not responsible for trouble shooting customer voice or internet issues beyond the Airespring-supplied CPE/Gateway (if provided), including voice or internet service located at a remote location or on Customer's LAN and internal network, firewalls, routers, switches and wiring/cabling.
- Unless specifically identified as Private Managed Connectivity, all Managed Connectivity services may traverse public networks. Managed Connectivity services generally provides two (2) Classes of Service, one of which is classified as Best Efforts.
- There are many types of bandwidth speed tests, including various public speed test websites. These sites are subject to inaccuracy and variable results, and do not provide scientific or reliable data for troubleshooting by Airespring. Airespring will not accept speed test results from such websites.
- Airespring and its underlying providers will only utilize Iperf or RFC-2544 testing terminating to on-net facilities which are considered industry standards for speed performance testing. Because of additional overhead necessary for transmission protocols and routing, the measured speed will always be less than the rated speed of the connection. Throughput and other testing that includes customer equipment, firewalls and networks may experience further reduction in throughput and will not be considered valid for testing purposes.

**BY SIGNING THIS APPLICATION CUSTOMER IS AWARE OF
AND AGREES TO THE FOLLOWING TERMS OF SERVICE:**

LOCAL SIP TRUNKING

- Customer shall be responsible for ensuring that a sufficient amount of bandwidth is available to support the desired number of simultaneous calls and permit the applicable audio compression. Each call employing G.729 audio compression requires approximately 30kbits/sec per call. Each call employing G.711 audio compression requires approximately 100 kbits/sec per call.
- For SIP Trunking utilizing Customer Provided Broadband: Airespring will not trouble shoot customer voice quality, jitter, latency, etc. issues over Customer Provided Access, including any issues related to connecting via modems and routers provided by other providers. Customer should contact its Internet Service Provider (ISP) for assistance with these issues.
- Customer is responsible for proper operation of customer's network, including all internal cabling, switches, routers, firewalls and servers. Airespring will not troubleshoot or configure customer's network.
- If Customer's trunk pricing is at a Zone 1 rate and Customer requires DIDs in a Zone 2 area, Customer will be required to pay Zone 2 trunk pricing for all of their trunks.

VOICE SERVICES

- Customer must provide a complete list of all numbers to be ported, including all non-voice lines, such as fax machines, alarm lines, modems, etc. Numbers omitted from the list may result in those numbers not being ported at the time of implementation. Airespring will attempt to retrieve Customer Service Records (CSRs) from Customer's prior carrier(s), but cannot guarantee such. If requested, Customer agrees to provide Airespring with complete CSR's.
 - Faxing: General, standard use faxing is supported; however VOIP services are not designed to support extremely heavy fax applications such as: fax blasting, fax aggregation systems, continuous and consistent high volumes of faxing, or a high volume of long faxes over 10 pages. Optimal results are achieved by connecting fax lines directly to an FXS analog port on AireSpring provided equipment. Customer may be required to make adjustments to internal wiring to connect faxes to FXS ports.
 - VOIP services are not recommended for, and may not properly support:
 - Alarm lines
 - Elevator lines
 - Analog Credit card processing machines
 - Analog Modems
- Use of services for such applications are solely at customer's own risk.
- This product may not be utilized for:
 - Auto dialers
 - Predictive dialers
 - Telemarketing applications

DIRECTORY LISTING / DIRECTORY ASSISTANCE

Street Address: 100 Courthouse SQ #2			Type of Business/Organization:				
City: Downieville		State: CA	Zip: 95936				
TRANSACTION TYPE							
<input type="checkbox"/> No Directory Listing Requested			<input type="checkbox"/> New				
CLASS OF SERVICE							
<input type="checkbox"/> Business	<input type="checkbox"/> County	<input type="checkbox"/> State	<input type="checkbox"/> US Government	<input type="checkbox"/> Military	<input type="checkbox"/> School		
Community/Book:			<input type="checkbox"/> Include in Yellow Pages -- Heading(s):				
Type of Listing *	Listing Request **			Indent Levels (0-6) <i>(Captions only)</i>	Listed Name <i>(or Caption)</i>	Listed Address	Listed Phone Number
	Listed	Non-Listed	Non-Published				
Main <i>(included)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

* Indicate: Main, Additional, Caption, or Foreign.
 ** Indicate: Listed, Non-listed (excluded from printed Directory only), Non-published (excluded from printed Directory and Directory Assistance)

LOCAL SERVICE 911/E-911 INFORMATION

IMPORTANT: AIRESPRING WILL IDENTIFY ALL NUMBERS ASSOCIATED WITH THIS ACCOUNT AS BEING LOCATED AT THE PHYSICAL ADDRESS LISTED ON PAGE 1 OF THE ORDER FORM FOR PURPOSES OF PROVIDING 911 LOCATION INFORMATION.

*Are there any remote/offsite users or extensions so that additional 911 addresses are needed? NO YES -- a supplementary 911 form is required

911 NOTICE – USE OF CUSTOMER INFORMATION

CUSTOMER ACKNOWLEDGES AND AGREES THAT AIRESPRING'S SERVICE IS INTERNET BASED AND THAT 911 SERVICES ARE DIFFERENT THAN THAT OF TRADITIONAL WIRELINE SERVICE. FOR BASIC 911 OR E911 TO BE ACCURATELY ROUTED TO THE APPROPRIATE EMERGENCY RESPONDER, THE CUSTOMER MUST PROVIDE THE TELEPHONE NUMBER ASSOCIATED WITH SERVICE FOR THE REGISTERED ADDRESS, IN THE PHYSICAL LOCATION SECTION OF THE LOCAL SERVICE 911/E911 INFORMATION SHEET.

CUSTOMER ACKNOWLEDGES THAT THE SIP TRUNK SERVICE MAY NOT SUPPORT BASIC 911 OR E911 DIALING IN THE SAME MANNER AS TRADITIONAL WIRELINE PHONE SERVICE. CUSTOMER AGREES TO INFORM OF THE POTENTIAL COMPLICATIONS ARISING FROM BASIC 911 OR E911 DIALING. SPECIFICALLY, CUSTOMER ACKNOWLEDGES AND AGREES TO INFORM ALL EMPLOYEES, GUESTS, AND OTHER THIRD PERSONS WHO MAY USE THE SERVICE THAT BASIC 911 AND E911 SERVICES WILL NOT FUNCTION IN THE CASE OF A SERVICE FAILURE FOR ANY OF THE FOLLOWING REASONS: (A) POWER FAILURES, (B) SUSPENDED OR TERMINATED BROADBAND SERVICE, (C) SUSPENSION OF SERVICES DUE TO BILLING ISSUES, AND/OR (D) ANY OTHER SERVICE OUTAGES NOT DESCRIBED HEREIN. CUSTOMER FURTHER ACKNOWLEDGES THAT FAILURE TO PROVIDE A CORRECT PHYSICAL ADDRESS IN THE REQUISITED FORMAT MAY CAUSE ALL BASIC 911 OR E911 CALLS TO BE ROUTED TO THE INCORRECT LOCAL EMERGENCY SERVICE PROVIDER. FURTHERMORE, CUSTOMER RECOGNIZES THAT USE OF THE SERVICE FROM A LOCATION OTHER THAN THE LOCATION TO WHICH THE SERVICE WAS ORDERED, I.E., THE "REGISTERED ADDRESS," MAY RESULT IN BASIC 911 OR E911 CALLS BEING ROUTED TO THE INCORRECT LOCAL EMERGENCY SERVICE PROVIDER.

CUSTOMER ACKNOWLEDGES AND AGREES THAT AIRESPRING, ITS UNDERLYING CARRIERS, OR ANY OTHER THIRD PARTIES INVOLVED IN THE ROUTING, HANDLING, DELIVERY, OR ANSWERING OF EMERGENCY SERVICES OR IN RESPONDING TO EMERGENCY CALLS, NOR THEIR OFFICERS OR EMPLOYEES, MAY BE HELD LIABLE FOR ANY CLAIM, DAMAGE, LOSS, FINE, PENALTY OR COST (INCLUDING, WITHOUT LIMITATION, ATTORNEYS FEES) AND CUSTOMER HEREBY WAIVES ANY AND ALL SUCH CLAIMS OR CAUSES OF ACTION, ARISING FROM OR RELATING TO THE PROVISION OF ALL TYPES OF EMERGENCY SERVICES TO CUSTOMER. CUSTOMER FURTHER AGREES AND ACKNOWLEDGES THAT IT IS INDEMNIFYING AND HOLDING HARMLESS AIRESPRING FROM ANY CLAIM OR ACTION FOR ANY CALLER PLACING SUCH A CALL WITHOUT REGARD TO WHETHER THE CALLER IS AN EMPLOYEE OF THE CUSTOMER. CUSTOMER ACKNOWLEDGES AND AGREES TO HOLD HARMLESS AND INDEMNIFY AIRESPRING FROM ANY CLAIM OR ACTION ARISING OUT OF MISROUTES OF ANY 911 CALLS, OR WHETHER LOCAL EMERGENCY RESPONSE CENTERS OR NATIONAL EMERGENCY CALLING CENTERS ANSWER A 911 CALL OR HOW THE 911 CALLS ARE HANDLED BY ANY EMERGENCY OPERATOR INCLUDING OPERATORS OF THE NATIONAL CALL CENTER. THE LIMITATIONS APPLY TO ALL CLAIMS REGARDLESS OF WHETHER THEY ARE BASED ON BREACH OF CONTRACT, BREACH OF WARRANT, PRODUCT LIABILITY, TORT AND ANY OTHER THEORIES OF LIABILITY.

END USERS WHO SUBSCRIBE TO 911 OR E911 SERVICE WILL BE REQUIRED TO REGISTER THE PHYSICAL LOCATION OF THEIR EQUIPMENT (IP PHONE, SOFTPHONE, DIGITAL TELEPHONE ADAPTER OR VIDEOPHONE) WITH AIRESPRING AND AGREE TO CALL AIRESPRING CUSTOMER SERVICE TO UPDATE THE LOCATION WHENEVER THE PHYSICAL LOCATION OF SERVICE FOR A PARTICULAR TELEPHONE NUMBER CHANGES.

AVAILABILITY OF 911 AND E911 SERVICES IS LIMITED TO THE 50 UNITED STATES OF AMERICA

*Customer Initial: _____

TERM AND USAGE AGREEMENT

The term of this Agreement will be for a period of *3-Year from the Start of Service Date. The Start of Service Date shall be the earlier of i) the Customer's first use of the service or ii) five (5) business days after Circuit Ready Date, regardless of whether all Services (including voice) have been turned up and regardless of Customer readiness. "Circuit Ready Date" is the date the Customer's circuit is active, as notified by the underlying provider. Customer networking issues, whether the result of improper network design, equipment issues, or incorrect information supplied to Airespring by or on behalf of the Customer, shall not relieve the Customer of the obligation to pay for the Service, including loop charges, beginning on the Start of Service Date. Upon completion of any initial or any renewal term commitment, or if no term is specified above, this Agreement shall automatically renew for successive one-year terms. Customer contracts to pay the Monthly Recurring Charges as listed above for the term of this Agreement. By signing this Agreement, Customer agrees to pay all applicable circuit port, loop and Equipment MRC charges in advance, and any usage/overage charges in arrears. Customer's first bill shall include pro-ration of first month's service, as well as any NRC's. In the event Customer terminates this Agreement after the Start of Service Date but prior to the end of the applicable term, Customer shall pay to Airespring on demand, as liquidated damages and not as a penalty, an Early Termination Liability charge ("ETL") equal to the sum of i) one hundred percent (100%) of the Monthly Recurring Charges ("MRCs") for loop/circuit charges for all of the months remaining in any applicable term, ii) one hundred percent (100%) of MRCs for all other charges for the remaining months in the initial twelve months of the term, iii) eighty percent (80%) of the MRCs for all other charges for the remaining months in months 13 - 24 of the term, and iv) seventy percent (70%) of the remaining MRCs for all other charges for the remaining months in the term, namely month 25 and after. With respect to Customer terminating the Agreement after the submission of paperwork to the underlying carrier but prior to the Start of Service Date, the ETL will be equivalent to Customer terminating during the initial twelve (12) months as described above. In the event Customer terminates this Agreement prior to the submission of paperwork to the underlying carrier Customer shall be subject to the following fees: \$1000 per DS-1/EOC/Broadband circuit or \$3000 per Fast-E or similar circuit. For Customer Provided Connectivity orders, Customer shall pay a cancellation fee of \$750 per location if Customer cancels the order prior to Start of Service. Additionally, a 20% restocking fee of the undiscounted, retail price of AireSpring provided devices shall apply and be paid by Customer for all equipment returned unopened to AireSpring and in original packaging within 30 days of shipment to Customer and prior to Start of Service. Equipment that has been opened or used may not be returned, and will be billed at the full undiscounted, retail price in the event Customer cancels service prior to Start of Service. Airespring managed routers are pre-configured and sent to Customer to be self-installed, if Customer requests a professional installation Airespring will charge Customer an installation fee of \$1000. All local loop circuit install charges are quoted with install to the Local Exchange Carrier assigned building demarcation point (Demarc). AireSpring will pass through any costs associated with extending wiring beyond the Demarc. In conjunction with the services ordered, Airespring may provide Customer with Customer Premises Equipment (CPE) on a rental or included basis. If service is terminated for any reason, Customer must return all Airespring and underlying carrier provided equipment within 30 days of termination, or Customer will be billed for the full new cost of the equipment. It is not necessary to return Equipment purchased by Customer. Airespring will provide all long distance and local services. No other long distance and local providers may be used with this service. Rating of outbound calls as Local applies only to calls that utilize telephone numbers (DIDs) assigned by AireSpring or that have been ported to AireSpring's service as the originating ANI, and are displayed accordingly in the Caller ID field. The International Rate Plan Number above refers to a set of country specific rates defining costs to each international dialed location. Customer requests to block international calling does not relieve Customer from liability for all completed calls made utilizing Customer's equipment, whether authorized or unauthorized. Airespring's fair use policy ("Fair Use Policy") as set forth below and in the Master Service Agreement is designed to prevent abuse, fraud or unreasonable exploitation of Airespring's unlimited local and long distance service plans and unreasonable overutilization of Airespring's facilities. Airespring's unlimited calling plans, both long distance and local, are intended solely for normal commercial use. Airespring's unlimited calling plans are designed only for continuous live dialog between two individuals. Unusual calling patterns, excessive called numbers and/or consistent excessive usage will each be considered an indicator that usage is exceeding normal standards. Airespring's unlimited calling plans may not be used for auto-dialing, continuous, or extensive call forwarding, excessive conferencing, inbound/outbound centralized or distributed call center activity, inbound/outbound customer service, telemarketing (including charitable or political solicitation or polling), fax or voicemail blasting, or for continuous or extensive chat line access, or as an open telephone line as a monitor, intercom or transcription service. See Airespring's Master Service Agreement for a complete list of prohibited uses. Airespring has other plans applicable for such applications and businesses. It will be considered outside of Airespring's Fair Use Policy on an unlimited calling plan for a Customer to exceed more than one-thousand (1,000) inbound, outbound or toll free local or long distance minutes per month per subscriber line, SIP trunk, hosted seat, PRI/T-1 trunk/DS0 or analog line, etc., in aggregate ("Normal Usage"). For unlimited calling plans, Airespring shall apply a surcharge of up to \$0.04 per minute of use to the number of minutes by which Customer's usage exceeds this normal usage. All services provided to Customer by Airespring are governed by the terms of a Master Service Agreement, which may be found at www.airespring.com/terms and Airespring's Acceptable Use Policy, which may be found at www.airespring.com/aup, both of which are incorporated into this Agreement by this reference. This Agreement represents the entire agreement between the Parties and supersedes and merges all prior offers, agreements, promises, understandings, statements, representations, warranties, indemnities and inducements to the making of this Agreement relied upon by either Party, whether written or oral, between or among Customer and Airespring as well as Airespring's agents, employees, and/or sales persons. This Agreement is voidable by Airespring if the text is modified without the written or initialed consent of an Airespring Officer. Except as may otherwise be provided herein, any amendments or modifications to this Agreement must be in writing and signed by an Airespring Officer. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Customer hereby irrevocably submits to the personal jurisdiction of and consents to venue exclusively in any state or federal court sitting in the State of California, County of Los Angeles, in any suit, action, or proceeding arising out of or relating to this Agreement. Customer hereby irrevocably waives, to the fullest extent permitted by applicable law, any objection which such party may raise now, or hereafter have, to the laying of the venue of any such suit, action or proceeding brought in such court and any claim that any such suit, action or proceeding brought in such a court has been brought in an inconvenient forum. Customer hereby expressly waives the right to a trial by jury in any action or proceeding brought against customer relating to this agreement. Upon completion of any initial or renewal term commitment, any disconnection request by customer must be provided in writing 45 days prior to the requested disconnection date. Customer agrees that Airespring may request credit information from third parties and authorizes the release of such information from the customer's financial institution as part of this application for credit.

Company Name: County of Sierra

*Authorized Signature

*Print Name

*Title

*Date

*Customer Initial: _____

AIRESRING CREDIT APPLICATION

Required if Customer does not have an existing Airespring account

CONTACT & ACCOUNT INFORMATION

*CUSTOMER NAME: County of Sierra			BILLING ACCOUNT NAME (IF DIFFERENT):		
*SERVICE ADDRESS: 100 Courthouse SQ #2			BILLING ADDRESS (IF DIFFERENT):		
*CITY: Downieville	*STATE: CA	*ZIP: 95936	CITY:	STATE:	ZIP:
*SERVICE CONTACT/TITLE:			BILLING ADDRESS CONTACT:		
*PHONE:	FAX:		PHONE:	FAX:	
*CONTACT E-MAIL – IMPORTANT (FOR CONTACT PURPOSES ONLY):			CONTACT E-MAIL -- IMPORTANT (FOR CONTACT PURPOSES ONLY):		
*FULL LEGAL NAME (PER CORPORATE CHARTER OR DBA):					
<input type="checkbox"/> CORPORATION		<input type="checkbox"/> GENERAL PARTNERSHIP		<input type="checkbox"/> LIMITED PARTNERSHIP	
<input type="checkbox"/> SOLE PROPRIETORSHIP		<input type="checkbox"/> NONPROFIT ORGANIZATION		<input type="checkbox"/> HOME BUSINESS	
				<input type="checkbox"/> LIMITED LIABILITY COMPANY	
				<input type="checkbox"/> OTHER:	
*INCORPORATION DATE: / - STATE:		*CURRENT SVC PROVIDER:		REQUIRED: INCLUDE COPIES OF PAYMENT SUMMARY PAGE FROM 3 RECENT BILLS FROM YOUR CURRENT SERVICE PROVIDER	
*WILL THE SERVICE PROVIDED BY AIRESRING BE USED FOR WHOLESALE OR RESALE PURPOSES?				<input type="checkbox"/> YES	<input type="checkbox"/> NO
IS YOUR COMPANY/ORGANIZATION TAX EXEMPT? IF YES, ATTACH AIRESRING TAX EXEMPTION FORM (OBTAIN FROM YOUR AIRESRING AGENT)				<input type="checkbox"/> YES	<input type="checkbox"/> NO
*ESTIMATED MONTHLY USAGE:				\$	
*TYPE OF BUSINESS:			*YEARS IN BUSINESS:		
Please note: \$5 monthly fee per invoice will be charged unless paperless billing is requested. If requested, paperless billing will apply to all customer accounts.			*PAPERLESS BILLING <input type="checkbox"/> YES <input type="checkbox"/> NO		*EMAIL ADDRESS: (Must be provided for paperless billing)

INTERNATIONAL USAGE

*OPEN INTERNATIONAL TRAFFIC TO 011 DESTINATIONS? <input type="checkbox"/> YES <input type="checkbox"/> NO	*ESTIMATED % OF INTERNATIONAL TRAFFIC: %
MAIN COUNTRIES CALLED:	

CREDIT INFORMATION

*1. OWNER/PARTNER NAME:	SOCIAL SECURITY # (NOT FEIN): - -
2. OWNER/PARTNER NAME:	SOCIAL SECURITY # (NOT FEIN): - -
Dun & Bradstreet Number:	

BANK INFORMATION

*Bank Name:	*Bank Phone Number:
*Bank Account Number:	*Bank Contact Name:

ALL ITEMS BOLD AND MARKED WITH AN ASTERISK (*) ARE MANDATORY. ORDERS MISSING MANDATORY INFORMATION MAY BE RETURNED FOR COMPLETION WITHOUT PROCESSING.

CERTIFICATION & AUTHORIZATION

I certify that all the information contained in this application and any attachments are true and correct. Service is provided under Airespring General Terms and conditions. (Please visit www.airespring.com/terms for a complete and updated description of the terms of service.)
I AGREE THAT AIRESRING MAY REQUEST CREDIT INFORMATION FROM THIRD PARTIES AND I AUTHORIZE THE RELEASE OF SUCH INFORMATION FROM THE CUSTOMER'S FINANCIAL INSTITUTION AS PART OF THIS APPLICATION FOR AIRESRING CREDIT.

*Signature of Applicant:	*Printed Name of Applicant:
*Date: / /	*Agent: Pete Van De Koolwyk

*Customer Initial: _____



LETTER OF AGENCY

Required if Porting Local Numbers

*Agent Name: Pete Van De Koolwyk

*Agent ID: KDJ0004

Please note – LOA should be submitted with a copy of a recent phone bill from your local provider

PHYSICAL LOCATION

*Company:
County of Sierra

Billing Telephone Number:

Designated Contact:

Contact Phone Number:

*Service Address:
100 Courthouse SQ #2

*Building:

*Suite:

*Floor / Room:

*City:
Downieville

*State:
CA

*Zip:
95936

*Current Local Service Provider:

ADDITIONAL BILLING TELEPHONE NUMBERS

BTN #2:

BTN #4:

BTN #3:

BTN #5:

NOTICE – USE OF CUSTOMER INFORMATION

Attached page(s) provide a complete listing of Telephone Lines to be switched to Airespring.

By signing this application contract, I am authorizing Airespring to become my new provider of network/communications service, long-distance service and/or local service (if available and selected by me). I authorize Airespring to act as my agent to make this change happen, and direct my local company to work with Airespring to affect the change.

I further certify that I am at least eighteen years of age, and that I am authorized to change telephone companies for services to the telephone numbers listed above. I am responsible for all valid Airespring charges for all usage.

*By: Name (Please print or type)

*Authorized Signature

*Date

Signing this document will result in a service provider change.

*Customer Initial: _____

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
DEPARTMENT: Department of Public Works and Transportation	
APPROVING PARTY: Tim H. Beals	
PHONE NUMBER: 530-289-3201	

AGENDA ITEM: Resolution amending Fiscal Year 2015-16 budget and approving Public Works Contract with All Phase Heating and Air Conditioning for installation of air conditioning/heating unit improvements at the Health and Human Services building located at 202 Front Street Office.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Originally this project was anticipated to fall under the \$7,500 expenditure limit imposed by County Code and therefore informal quotations were solicited. During that process it became clear that the project would exceed that limit imposed by County Code therefore the project, including a budget amendment, are submitted for Board review and approval. The contract is in the amount of \$10,440, the budget amendment includes a contingency amount of 10% for should a change order be needed due to unforeseen circumstances.

FUNDING SOURCE: HEALTH AND HUMAN SERVICES
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$11,440.00 N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**IN THE MATTER OF
AIR CONDITIONING IMPROVEMENTS TO
HEALTH AND HUMAN SERVICES OFFICES**

RESOLUTION NO. 2016-_____

WHEREAS, the County of Sierra has conducted an informal bidding process in accordance with 5.04.130.60 Sierra County Code for installation of air conditioning units in the Health and Human Services Building located at 202 Front Street; and,

WHEREAS, informal bids were solicited and All Phase Heating & Air Conditioning has submitted the lowest responsible bid in the amount of \$10,400.00 for installation of the unit.

NOW THEREFORE, BE IT RESOLVED the award of a public works contract to All Phase Heating & Air Conditioning is hereby approved.

BE IT FURTHER RESOLVED THAT the Director of Transportation is hereby granted authority to administratively approve construction change orders on the Air Conditioning Improvements Project contract as necessary, cumulative total of which is not to exceed 10% of the construction contract.

BE IT FURTHER RESOLVED, that the authorize the Auditor to make the following budget changes to the 2015-2016 Health and Human Services Final Budget pursuant to Government Code Section 29064(b):

<u>Increase Transfers</u>	8160000-		\$11,440.00
<u>Increase Revenue</u>	0515800-4711	Social Services Administration	\$11,440.00
<u>Increase Expenditures</u>	0515800-6226	Fixed Assets (Air Unit)	\$11,440.00

The Auditor is hereby authorized to pay claims submitted on this budget item, 0515800-6226, for the referenced air conditioning improvements in an amount not to exceed \$11,440.00.

ADOPTED by the Board of Supervisors of the County of Sierra on the 5th day of April, 2016 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

COUNTY OF SIERRA

LEE ADAMS, CHAIRMAN
BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

**COUNTY OF SIERRA
PUBLIC WORKS CONTRACT
SHORT FORM**

PARTIES

THIS CONTRACT, made this 5th day of April, 2016 by and between the COUNTY OF SIERRA, a political subdivision of the State of California, hereinafter referred to as “County” and All Phase Heating & Air Conditioning, hereinafter referred to as “Contractor”.

This contract is for the following project:

Health and Human Services 2.5 ton mini split heat pump installation

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, it is hereby agreed as follows:

TERMS & CONDITIONS

1. SCOPE OF WORK:

Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials necessary to perform and complete in a good and workmanlike manner, and in strict accordance with the Contract Documents as defined in Section 5 hereof, for the purchasing and installation of :

- 1 - Fujitsu 2.5 Ton Wall Mount Fan Coil Mod# ASU30RLX, Max Cooling Output 32,400
- 1 - Fujitsu 2.5 Ton Compressor Unit Mod# AOU30RLX, 17 SEER
- 1 - Remote Temp Control
- 1 - Fujitsu Condensation Drain Pump
- 1 - Line Voltage Surge Protector

Scope does not included installation of 220 electrical to outdoor unit, building permit and parking lot bollards to protect outdoor unit.

2. CONTRACT TIME:

2.1 COMMENCEMENT AND COMPLETION

The Work shall be commenced on the date specified in the County's “Notice to Proceed to Contractor” and shall be fully completed no later than twenty (20) calendar days thereafter, or such additional time as may have been provided by Change Order, pursuant to the Contract Documents.

2.2 TIME IS OF THE ESSENCE

Time is of the essence. If the work is not completed in the time specified, including such extensions of time as may have been granted for unavoidable delays, the Contractor will be assessed damages for delay in accordance with the liquidated damages provision herein. A determination of whether delays were avoidable or not shall be made by County.

3. CONTRACT PRICE:

County shall pay Contractor for the full and complete performance of this Contract the sum of ten thousand three hundred forty Dollars and 00 Cents (\$10,340.00),

The contract price may be adjusted only as provided in the Contract Documents and only upon the express written approval of the County Board of Supervisors and in the event of any such adjustment, the Contractor agrees that the maximum adjustment to be attributable to his overhead and profit shall not exceed fifteen percent (15%) of the actual costs to Contractor for any additional work encompassed by any such adjustment, in accordance with the General Conditions.

4. PAYMENTS:

4.1 PROGRESS PAYMENTS

Where the work is anticipated to require more than forty-five (45) days to complete, Contractor may apply for progress payments on a monthly basis. Monthly progress payments shall be made in accordance with the General Conditions of these Contract Documents, subject to a ten percent (10%) withhold as specified therein Contractor shall submit a signed application for payment covering the work completed to that date and accompanied by supporting documentation to County's satisfaction. Progress payments will be in an amount equal to ninety percent (90%) of the work completed.

4.2 FINAL PAYMENT

Payment in full for the completed project will not be due until at least thirty (30) days after filing of the Notice of Completion with the County Clerk. Acceptance of final payment will be deemed a waiver of all claims except those which were timely made pursuant to the claims provisions of this contract. Final payment shall be made in accordance with the General Conditions of these Contract Documents.

4.3 INVOICE CONTENT

Invoices or applications for payment to the County shall be detailed and shall contain full documentation of all work performed and all reimbursable expenses incurred. Where the scope of work on the contract is divided into various tasks, invoices shall detail the related expenditures accordingly. Labor expenditures need documentation to support time, subsistence, travel and field expenses. No expense will be reimbursed without adequate documentation. This documentation will include, but not be limited to, receipts for material purchases, rental equipment and subcontractor work.

4.4 ACCEPTANCE OF FINAL PAYMENT AS RELEASE

The acceptance by the Contractor of final payment shall be and shall operate as a release to the County of any and all claims and all liability to the Contractor for all things done or furnished in connection with this work and for every act and/or neglect of the County or others relating to or arising from the Work, to the full extent authorized by Public Contracts Code Section 7100. No payment, however, final or otherwise, shall operate to release the Contractor of his sureties from any obligations under this Contract or the Performance and Payment Bonds required by this Contract, or the guarantees and warranties required by the Contract Documents, or the bond securing the same.

5. CONTRACT DOCUMENTS:

The contract documents comprise the entire agreement between the parties and may be amended only by writing signed by both parties or by written change order. The contract documents shall include this contract, plans and specifications, bidding documents, addenda thereto, all proposals submitted by Contractor, the general conditions attached hereto and special, and/or supplementary conditions issued by the County. In the case of ambiguity or conflict, the documents shall be given the following priority:

- This Agreement
- Request For Quotes
- Contract Drawings
- Technical Specifications
- Duly issued Addenda
- General and/or Special Conditions
- Supplementary conditions, if any
- Duly issued Clarifications and Field Orders
- Duly issued Work Authorizations
- Duly issued Change Orders
- Supplemental Drawings issued pursuant to Article 4 of the General Conditions
- Initial Submittals approved pursuant to Article 3 and all othersubmittals approved pursuant to the General Conditions.
- Contractor's Bid Proposal
- Contractor's Guarantee and Bond
- Designation of Subcontractors

Performance Bond
Payment Bond

Such documents, collectively referred to as the "Contract Documents", are hereby incorporated herein by this reference and made a part hereof.

6. PERFORMANCE AND LABOR & MATERIAL BONDS:

Pursuant to the provisions of the California Civil Code Section 9550, for projects in excess of twenty five thousand dollars (\$25,000), the Contractor shall, prior to the performance of any work covered by this Contract, provide to County in such form as may be acceptable to County, a "performance bond" guaranteeing the faithful and timely performance of the work to be performed under this Contract and guaranteeing the work for a period of one full year from the date of the completion of the work (which shall be evidenced by the filing of a notice of completion by County) and a separate "labor and material bond" guaranteeing payment to any laborer, subcontractor and/or material supplier for the work under this Contract. The amount of each of these bonds shall be in accordance with the General Conditions to the Contract.

7. REPRESENTATIONS BY CONTRACTOR:

The Contractor hereby represents that before bidding, he carefully examined the Drawings and Project Manual, visited the Site of the Work and fully informed himself as to all existing conditions at the Site and limitations of information provided by the County regarding the Site.

The Contractor further represents that he has satisfied himself as to the nature and location of the Work, the general and local conditions, conditions of the Site, availability of labor, materials on the Site, the kind of equipment needed, the requirements of various trades or crafts needed to perform the Work and all other matters which in any way affect the Work or cost. The Contractor agrees that his failure to acquaint himself with all available information concerning conditions shall not relieve him from his bid or his responsibility for estimating properly the difficulties or cost of the Work, or the requirements for any trade, craft or portion of the Work.

The Contractor further represents that the Contract Price shall include everything necessary for the completion of Work and of fulfillment of this Agreement for Construction within the time specified hereby, including, but not limited to, furnishing all materials, equipment, tools, plant and other facilities, and all management, superintendence, labor, and services. The Contract Price includes allowance for all Federal, State and local taxes and payment of the prevailing wages required by applicable law and/or the General Conditions.

8. AMENDMENT:

This Contract may only be amended by a written amendment which shall require the formal approval of the Board of Supervisors. No County officer, agent or representative shall have the authority to amend this Contract.

9. DELAY:

The Contractor specifically acknowledges and agrees that a time extension is his sole remedy for delays caused by the County, and agrees to make no claim for additional damages for such delay. Contractor shall be entitled to a price adjustment with such time extension Change Order, but such price adjustment shall be limited to his direct additional costs to perform the Contract, subject to the General Conditions, and subject to verification by the County.

Processing of Submittals, Clarifications and other information by the County within the time specified in the Contract Documents shall in no event constitute a County-caused delay.

10. NOTICES:

Any notice, demand, request, consent, approval or communication that any party desires or is required to give any other party shall be in writing and either served personally or sent by pre-paid first-class mail. Any such writing shall be addressed as follows:

COUNTY

Tim H. Beals, Director
Sierra County Department of Transportation
PO Box 98
Downieville, CA 95936

PROJECT CONTRACTOR

Max Bennett
All Phase Heating & Air Conditioning
731-A South Auburn
Grass Valley, CA 95945
(530) 274-9955

11. LIQUIDATED DAMAGES:

If the Work is not completed by Contractor in the time specified in Section 2 of the Agreement for Construction, or within any period of extension authorized pursuant to a duly issued Change Order, Contractor acknowledges and admits that the County will suffer damage, and that it is impracticable and infeasible to fix the amount of actual damages. Therefore, it is agreed by and between the Contractor and the County that the Contractor shall pay to the County as fixed and liquidated damages, and not as a penalty, a sum equal to one-half of one percent of the contract price, or the sum of thirty three dollars (\$33.00), whichever is greater, for each calendar day of delay until the Work is completed and accepted, and that both Contractor and Contractor's surety shall be liable for the total amount thereof, and that the County may deduct said sums from any monies due or that may become due to Contractor, prior to determining the final amount due to Contractor.

This liquidated damages provision shall apply to all delays of any nature whatsoever, save and except only delays found by the Board of Supervisors to be unavoidable pursuant to the General Conditions, or time extensions granted in writing by the Board of Supervisors.

IN WITNESS WHEREOF, the parties hereto executed this Agreement the day and year first above written.

COUNTY OF SIERRA

By _____
LEE ADAMS
Chairman of the Board of Supervisors

ATTEST:

HEATHER FOSTER
Clerk of the Board

APPROVED AS TO FORM:

JAMES A. CURTIS
County Counsel

CONTRACTOR

By _____
Official Title

License Number _____

PART 3 - GENERAL CONDITIONS

GENERAL CONDITIONS

1. CHANGES IN THE WORK:

County may order additions, deletions or revisions in the work which shall be authorized by written change order. Circumstances may occur where Contractor may need to apply for a change in the contract. Such changes must be applied for in writing in advance by Contractor and approved prior to doing of the additional work. Changes in contract price due to change orders shall be established either by (1) unit prices (where bidding was done by unit price), (2) based on the actual cost of the work (including but not limited to all labor and materials) plus an amount not to exceed 15 percent (15%) for overhead and profit together, or (3) by mutual acceptance of a lump sum.

2. BONDS:

A. For projects involving more than \$25,000 the contractor shall furnish two bonds each in the amount of 100 percent (100%) of the contract price, one as security for the faithful performance of the work, and the other as security for the faithful payment and satisfaction of all persons furnishing materials and performing labor for the project. The labor and materials bonds shall remain in effect until the recording of a Notice of Completion. The performance bond shall remain in effect until the running of the warranty period. The bonds shall be issued by a corporation duly licensed to transact surety business in California. The bonds must be executed by a duly licensed surety company and accompanied by a certified copy of the authority to act and shall be on the form provided by County.

B. For projects involving less than \$50,000, Contractor shall furnish bonds in the amount of 50 percent (50%) of the contract price, or may post negotiable securities in accordance with the following procedures:

Negotiable securities shall be endorsed over to the County and shall be held by County under a surety deposit agreement until contractor has fully complied with all applicable laws and provisions of the County's public works contract prerequisite to the release thereof. An administrative fee shall be charged by County for the execution of the surety deposit agreement in the amount of \$100.00. The Director of Public Works shall be authorized to execute all security deposit agreements, the form of which shall be as approved by the County Counsel.

C. In the event of a default by contractor, County shall notify contractor of the specifics of the default and shall extend a reasonable time to contractor to cure same or to pay such damages as County may reasonably assess under the terms of the Public Works Contract. County shall not release the bonds or security until contractor has fully performed under the contract. If contractor fails to promptly cure any breach or to pay such damages as may have been reasonably assessed after notification of the breach

and/or of the assessment of damages, County shall proceed to sell the securities and/or make demand on the bonds.

D. County reserves the right to accept or to reject the tender of any bond or security as being sufficient to protect the interest of the County.

3. CONTRACTOR LIABILITY AND INSURANCE:

Contractor shall be liable for all damages and injury which shall be caused to County or any other property on or in the vicinity of the work or which shall occur to any person or persons or property whatsoever arising out of the performance of this contract. Contractor shall purchase and maintain such commercial general liability and other insurance as is appropriate and/or as may be required in the special conditions, for the work being performed and furnished and which will provide complete protection to County. Said policies shall be payable on a "per occurrence" basis unless County specifically consents to a "claims made" basis. At a minimum Contractor shall provide and maintain a policy of commercial general liability insurance in a combined single limit of two million dollars (\$2,000,000.00) and Worker's Compensation Insurance.

Where the services to be provided under this contract involve or require the use of any type of vehicle by Contractor in order to perform said services, Contractor shall also provide comprehensive business or commercial automobile liability coverage including non-owned and hired automobile liability in the amount of one million dollars (\$1,000,000.00).

County shall be named additional insured and a certificate of insurance and endorsements shall be provided by Contractor prior to commencement of work. Contractor shall also purchase and maintain property insurance upon the work or equipment and supplies stored at the site, if any, to the full insurable value thereof. All policies of insurance shall contain a provision that the coverage will not be canceled, materially changed, or renewal refused until at least thirty (30) days prior written notice has been given to County. If a loss occurs, the above insurance shall be primary.

4. RISK OF LOSS:

Liability for loss or damage to equipment, materials, work completed or services occurring on or off the site shall be the responsibility of Contractor. Liability for completed work shall not be assumed by County until both the work has been completed and County has accepted the work as complete.

5. MATERIALS AND EQUIPMENT:

All material and equipment shall be of good quality and new unless the contract provides otherwise. Whenever materials or equipment are specified or described in the contract documents by using the name of a proprietary item or a particular supplier, it is intended to establish the type, function and quality required. Any substitutions must be expressly consented to by County in advance of installation or use.

Where applicable, Contractor shall deliver all manufacturer's operating and maintenance instructions to County prior to receipt of final payment.

6. WARRANTY AND CORRECTION PERIOD:

If within one year after the date of completion and County's acceptance of the work or such longer period of time as may be prescribed by law or regulations or by the terms of any applicable special guarantee required by the contract documents any work is found to be defective, Contractor shall promptly, without cost to County and in accordance with County's written instruction, either correct such defective work, or, if it has been rejected by County, remove it from the site and replace it with non-defective work. If Contractor is unable to promptly and properly correct any defective work, County may at its option have the work corrected by such other means as County deems appropriate and hold Contractor liable for all direct, indirect and consequential costs caused by such defective work. Said warranty shall apply to all work found to be "defective" which is attributable to the quality or quantity of the materials used, the quality of the workmanship or for lack of proper performance under the contract. The warranty obligation shall not limit the County's right to otherwise seek damages in the event of any failure by Contractor to properly perform under this Agreement.

7. PERMITS AND TAXES:

Unless otherwise provided in the special contract provisions, Contractor shall obtain and pay for all construction permits, licenses or other permits necessary to complete the work and shall be liable for all governmental charges, inspection fees, utility connection charges, sales, consumer, use and other taxes.

8. INDEMNIFICATION:

Contractor shall fully indemnify, hold harmless and defend County and its consultants, agents, officers and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential arising out of or resulting from the negligent performance of the work herein or willful misconduct by Contractor.

9. SUSPENSION OF WORK:

County may, at any time and without cause, suspend the work or any portion thereof for a reasonable period of time by notice in writing to Contractor.

10. TERMINATION:

Except as limited by law or regulation, County may terminate this contract upon the occurrence of any one or more of the following events.

- A. If Contractor commences a voluntary case under any chapter of the Bankruptcy Code (Title 11, United States Code), as now or hereafter in effect, or if Contractor takes any equivalent or similar action by filing a petition or otherwise under any other federal

or state law in effect at such time relating to the bankruptcy or insolvency;

B. If a petition is filed against Contractor under any chapter of the Bankruptcy Code as now or hereafter in effect at the time of filing, or if a petition is filed seeking any such equivalent or similar relief against Contractor under any other federal or state law in effect at the time relating to bankruptcy or insolvency;

C. If Contractor makes a general assignment of its obligations and/or compensation under this Agreement;

D. If a trustee, receiver, custodian or agent of Contractor is appointed under applicable law or under contract, whose appointment or authority to take charge of property of Contractor is for the purpose of enforcing a lien against such property or for the purpose of general administration of such property for the benefit of Contractor's creditors;

E. If Contractor admits in writing an inability to pay its debts generally as they become due;

F. If Contractor persistently fails to perform the work in accordance with the contract documents (including, but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment or failure to adhere to the time schedule);

G. If Contractor disregards ordinances, laws or regulations of any public body having jurisdiction;

H. If Contractor disregards the authority of County's supervisory staff, and, in particular, the Contract Administrator;

I. If Contractor otherwise violates in any substantial way any provisions of the contract documents.

County may, after giving Contractor seven days' written notice, terminate the services of Contractor, exclude Contractor from the site and take possession of the work, incorporate in the work all materials and equipment stored at the site or for which County has paid Contractor but which are stored elsewhere, and finish the work as County may deem expedient. In such case Contractor shall not be entitled to receive any further payment until the work is finished. If the unpaid balance of the contract price exceeds the direct, indirect and consequential costs of completing the work (including but not limited to fees and charges of engineers, architects, attorneys and other professionals and court costs) such excess will be paid to Contractor. If such costs exceed such unpaid balance, Contractor shall pay the difference to County. When exercising any rights or remedies under this paragraph, County shall not be required to obtain the lowest price for the work performed. Where Contractor's services have been so terminated by County, the termination will not affect any rights or remedies of County against Contractor then existing or which may thereafter accrue. Any retention or payment of moneys due Contractor by County will not release Contractor from liability.

Upon seven days' written notice to Contractor, County may, without cause and without prejudice to any other right or remedy, elect to abandon the work and terminate the Contract. In such case, Contractor shall be paid for all work executed and any actual expense sustained.

11. SUPERVISION AND CLAIMS DETERMINATIONS:

11.1 CONTRACT ADMINISTRATOR

County may appoint staff or hire professional services for supervision and administration, at its election. Said person is hereinafter referred to as "Contract Administrator". Upon the appointment of any such Contract Administrator the County shall promptly notify Contractor of such action. The Contract Administrator is delegated authority to determine the amount, quality, acceptability and fitness of the work, materials and equipment to be paid for under this contract, to decide for County all questions relative to contract interpretation, to reject or condemn all work or material which does not conform to the terms of this contract and to review and make a final determination on all claims submitted to County. In the absence of an appointment of a Contract Administrator, the County Director of Public Works shall perform these functions.

11.2 WRITTEN CLARIFICATION

If there is an ambiguity in the contract documents, Contractor shall request an interpretation from the Contract Administrator. Contractor Administrator shall issue a written clarification or interpretation. If Contractor believes that a written clarification or interpretation justifies an increase in the contract price or an extension of the contract time and the parties are unable to agree on the amount or extent thereof, Contractor may make a claim therefore.

11.3 CHANGE ORDER

The Contract Administrator may authorize or require variations in the work from the requirements of the contract documents so long as it is in writing. Contractor shall perform the work involved promptly. If Contractor believes that such a change order justifies an increase in the contract price or an extension of the contract time and the County and Contractor are unable to agree as to the amount or extent thereof, Contractor may make a claim therefore.

11.4 UNIT PRICING

If the contract was based on unit pricing, the Contract Administrator will determine the actual quantities and classifications of unit price work. The Contract Administrator's written decisions thereon will be final and binding upon Contractor unless Contractor delivers to Contract Administrator written notice that Contractor

disputes said decision and the reasons therefore as required below.

11.5 CLAIM PROCEDURE

For purposes of this paragraph, "claim" shall be defined as set forth in Public Contracts Code Section 20104(b)(2). Claims shall be presented in writing and include the documents necessary to substantiate the claim. Claims must be filed with the Contract Administrator no later than thirty (30) days after the occurrence of the event giving rise thereto or denial of the change order, whichever occurs last. The form of said claims shall be the same as is required by Government Code Sections 910 and 910.2.

11.6 CLAIMS UNDER \$50,000

If the claim is under \$50,000, County shall respond in writing to Contractor within forty-five (45) days of receipt of Contractor's claim or may request, in writing, within thirty (30) days of receipt of the claim, any additional documentation supporting the claim or relating to defenses or claims the County may have against the Contractor. If additional information is thereafter required, it shall be requested and provided pursuant to Public Contracts Code Section 20104.2, upon mutual agreement of the County and the Contractor. The County's written response to the claim, as further documented, shall be submitted to the Contractor within fifteen (15) days after receipt of the further documentation or within a period of time no greater than that taken by the Contractor in producing the additional information, whichever is greater.

11.7 CLAIMS OVER \$50,000

For claims over \$50,000 and less than or equal to \$375,000, County shall respond in writing to all written claims within sixty (60) days of receipt of the claim, or may request, in writing within thirty (30) days of receipt of the claim, any additional documentation supporting the claim or relating to defenses or claims the County may have against Contractor. If additional information is thereafter required, it shall be requested and provided pursuant to Public Contracts Code Section 20104.2, upon mutual agreement of County and Contractor. The County's written response to the claim, as further documented, shall be submitted to Contractor within thirty (30) days after receipt of the further documentation, or within a period of time no greater than that taken by Contractor in producing the additional information or requested documentation, whichever is greater.

11.8 MEET AND CONFER

If Contractor disputes County's written response, or County fails to respond within the time prescribed above, Contractor may so notify County, in writing, either within 15 days of receipt of County's response or within fifteen (15) days of County's failure to respond within the time prescribed, respectively, and demand an informal conference to meet and confer with such County representatives as the Board of Supervisors directs for settlement of the issues in dispute. Upon such demand, County

shall schedule a meet and confer conference within thirty (30) days for settlement of the dispute.

11.9 APPEAL TO BOARD OF SUPERVISORS

If following the meet and confer conference the claim or any portion remains in dispute, if Contractor desires to pursue Contractor's claim/demand for further compensation, Contractor shall be required to file a claim with the Board of Supervisors pursuant to procedures set out in Chapter 1 (commencing with Section 900) and Chapter 2 (commencing with Section 910) of Part 3 of Division 3.6 of Title 1 of the Government Code. All claims filed with the Board of Supervisors pursuant to the Government Code shall be filed within ninety (90) days of the denial of the original claim by the County representative. The running of the period of time within which a claim under the Government Code must be filed shall be tolled by any period of time utilized by the meet and confer conference. Any lawsuit which Contractor intends to bring with respect to any claim filed pursuant to the Government Code which claim has been denied by County must be commenced not later than six months after the recording of the notice of completion or not later than six months after the date final payment is deposited in the mail or personally delivered, whichever date comes first.

11.10 DOCUMENTATION

For every claim that Contractor makes, it shall provide the following documentation upon request of County as a condition precedent to consideration of the claim: Contractor's bidding calculations forms, cost estimates, time sheets, trend reports, job cost analysis records, labor records, as-built documents, any other records used by Contractor in arriving at its bid price, and any other documents or records kept by Contractor during the course of construction. In the event that claims are made, Contractor agrees that County shall have the right to conduct a complete audit of the books and records of Contractor relating to this project and any books and records relating to overhead, profit or general office expenses charged to this project.

11.11 CONTRACT ADMINISTRATOR NOT RESPONSIBLE

Notwithstanding the above, Contract Administrator shall not be responsible for Contractor's means, methods, techniques, sequences or procedures of construction or the safety precautions and programs incident thereto and will not be responsible for Contractor's failure to perform or furnish the work in accordance with the contract documents. Contract Administrator shall also not be responsible for the acts or omissions of Contractor or of any subcontractor, any supplier, or any other person or organization performing or furnishing any of the work.

12. PAYMENTS:

12.1 SCHEDULE OF VALUES

The schedule of values established for the work will serve as the basis for progress payments and will be incorporated into a form of application for payment acceptable to County. Progress payments on account of unit price work will be based on the number of units completed.

12.2 PROGRESS PAYMENT

Once each month County shall cause an estimate to be made covering the work completed as of the date of the estimate. No materials shall be paid for until incorporated into the work. The amount of retention with respect to progress payments will be ten percent (10%).

12.3 AMOUNTS OF PROGRESS PAYMENTS

Prior to completion, progress payments will be in an amount equal to:

12.3.1 NINETY PERCENT (90%) OF COMPLETED WORK. Ninety percent (90%) of the work completed, and

12.3.2 NINETY PERCENT (90%) OF STORED MATERIALS. Where applicable pursuant to the above, ninety percent (90%) of materials and equipment not incorporated in the work but delivered and suitably stored, less in each case the aggregate of payments previously made.

12.3.3 CONTRACT BALANCE. Thirty days after recordation of a notice of completion by the County, County will pay an amount sufficient to increase total payments to Contractor to one hundred percent (100%) of the contract price, less such amounts as County shall determine in accordance with this contract. County reserves the right to retain such funds as it shall determine in accordance with the contract documents to complete the work.

12.3.4 ESCROWED SECURITY ALTERNATION. The Contractor may elect to receive one hundred percent 100% of payments due under this contract from time to time, without retention of any portion of the payment by the public agency, by depositing securities of equivalent value with County in accordance with the provisions of Section 4590 of the *California Government Code*. Securities eligible for investment shall include those listed in Section 16430 of the *California Government Code*, or bank or savings and loan certificates of deposits. Such securities, if deposited by the bidder, shall be valued by County whose decision on the valuation of the securities shall be final. The bidder shall be the beneficial owner of any securities substituted for money withheld and shall receive any interest thereon. Said deposited funds shall be covered by an escrow agreement in a form approved by the County.

12.4 CONTRACTOR'S WARRANTY OF TITLE

Contractor warrants and guarantees that title to all work, materials and equipment covered by any application for payment, whether incorporated in the project or not, will pass to County no later than the time of payment free and clear of all liens.

12.5 PAYMENT OF PROGRESS PAYMENT

County will submit each progress pay estimate to Contractor. Upon receipt back from Contractor of a signed copy of the pay estimate, County shall process the pay estimate for payment. The amount approved by County will become due thirty (30) days after receipt of the signed progress pay estimate. Said payment shall be made by County to Contractor unless County has knowledge of claims or liens filed in connection with the work.

12.6 COUNTY'S RECOMMENDATION OF PAYMENT

By recommending any payment, Contractor cannot conclude that County represents that exhaustive or continuous on-site inspections have been made to check the quality or the quantity of the work in the contract documents or that there may not be other matters or issues between the parties that might entitle Contractor to be paid additionally by County or County to withhold payment to Contractor.

12.7 COUNTY MAY REFUSE TO MAKE PAYMENT

County may refuse to make payment of the full amount or any part if, in County's opinion, it would be incorrect to make such payment. County may also refuse to make any such payment, or, because of subsequently discovered evidence or the results of subsequent inspections or tests, nullify any such payment previously recommended, to such extent as may be necessary in County's opinion to protect County from loss because:

12.7.1 DEFECTIVE WORK. The work is defective, or completed work has been damaged requiring correction or replacement,

12.7.2 REDUCTION IN PRICE. The contract price has been reduced by written amendment or change order,

12.7.3 REQUIRED CORRECTIONS. Contractor has been required to correct defective work or complete work, or

12.7.4 SUSPENSION OR TERMINATION. Of County's actual knowledge of the occurrence of any of the events enumerated in paragraphs relating to suspension of work and termination.

12.7.5 LIENS OR CLAIMS. County may refuse to make payment of the full amount because claims have been made against County on account of Contractor's performance or furnishing of the work or liens have been filed in connection with the work or there are other items entitling County to a set-off against the amount recommended, but County must give Contractor immediate written notice stating the reasons for such action.

12.8 COMPLETION AND FINAL INSPECTION

When Contractor considers the entire work ready for its intended use, Contractor shall notify County in writing that the entire work is completed. Within a reasonable time thereafter, County and Contractor shall make an inspection of the work to determine the status of completion. If County does not consider the work complete, County will notify Contractor in writing giving the reasons therefore. If County considers the work incomplete, County will prepare and deliver a list of items to be completed or corrected before final payment. Contractor shall immediately take such measures as are necessary to complete or correct the listed items.

12.9 ACCEPTANCE AND FINAL APPLICATION FOR PAYMENT

After Contractor has completed all such measures to remedy deficiencies to the satisfaction of County and delivered all maintenance and operating instructions, schedules, guarantees, bonds, certificates of inspection, marked-up record documents, property owner's releases and other documents, all as required by the contract documents, and after County has indicated that the work is acceptable, Contractor may make application for final payment. The final application for payment shall be accompanied by all documentation called for in the contract documents, together with complete and legally effective releases or waivers (satisfactory to County) of all liens and stop notices arising out of or filed in connection with the work. In lieu thereof and as approved by County, Contractor may furnish receipts or releases in full; an affidavit of Contractor that the releases and receipts include all labor, services, material and equipment for which a lien could be filed, and that all payrolls, material and equipment bills, and other indebtedness connected with the work for which County or County's property might in any way be responsible, have been paid or otherwise satisfied; and consent of the surety, if any, to final payment. If any subcontractor or supplier fails to furnish a release or receipt in full, Contractor may furnish a bond or other collateral satisfactory to County to indemnify County against any lien.

12.10 FINAL PAYMENT

If, on the basis of County's review of the final application for payment and accompanying documentation, all as required by the contract documents, County is satisfied that Contractor's obligations under the contract documents have been fulfilled, County will, within ten days after receipt of the final application for payment, process the application for payment. Otherwise, County will return the application to Contractor,

indicating in writing the reasons for refusing to make final payment, in which case Contractor shall make the necessary corrections and resubmit the application. Thirty days after presentation to County of the application and accompanying documentation, in appropriate form and substance, or thirty (30) days after recording of a Notice of Completion, whichever date is later, the amount will become due and will be paid by County to Contractor.

12.11 CONTRACTOR'S CONTINUING OBLIGATION

Contractor's obligation to perform and complete the work in accordance with the contract documents shall be absolute. Neither the issuance of a certificate of substantial completion, nor any payment by County to Contractor under the contract documents, nor any use or occupancy of the work or any part thereof by County, nor any act of acceptance by County nor any failure to do so, nor any review and approval of a shop drawing or sample submission, nor the issuance of a notice of acceptability, nor any correction of defective work by County will constitute an acceptance of work not in accordance with the contract documents or a release of Contractor's obligation to perform the work in accordance with the contract documents.

13. ARBITRATION:

For claims under \$375,000, County shall have the option of electing arbitration pursuant to Public Contracts Code Sections 10240, et seq. If County does not so elect, the provisions of Public Contracts Code Section 20104 shall apply. For claims which are above \$375,000, the arbitration provisions of this contract are voluntary. Neither County nor Contractor shall be required to enter into arbitration for amounts above \$375,000. Written consent of both parties to arbitrate such claims shall be a prerequisite to such arbitration. If the parties agree to arbitrate claims above \$375,000, the provisions of Public Contracts Code Sections 10240, et seq. shall be utilized.

14. WORKER'S COMPENSATION CERTIFICATION:

Contractor hereby certifies that Contractor is aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and will comply with such provisions before commencing the performance of the work of this contract.

15. PREVAILING WAGE RATES:

In accordance with the provisions of Section 1770 and 1773 of the Labor Code, the County of Sierra has determined the general prevailing rate of wages applicable to the work to be done. These rates are on file in the Department of Transportation. The Contractor shall post a copy of the wage rates on the job site. Pursuant to California Labor Code Section 1775, Contractor shall forfeit twenty-five dollars (\$25.00) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates for such work or craft, and said amounts shall be

distributed pursuant to the requirements of said Section 1775. Any employee whose type of work is not covered by any of the classified wage rates shall be paid not less than the rate of wage listed for the classification which most nearly corresponds to the type of work to be performed.

16. EMPLOYMENT OF APPRENTICE LABOR:

Reference is hereby made to Section 1777.5 of the Labor Code of the State of California, which regulations shall govern the employment of apprentices on the work. Compliance with said Section shall be the responsibility of the Contractor.

17. COLLECTIVE BARGAINING AGREEMENTS:

Pursuant to California Labor Code Section 1773.8, Contractor shall pay travel and subsistence payments to any workers covered by applicable collective bargaining agreements which provide for such payments.

18. PAYROLL RECORDS:

Contractor shall be responsible for keeping accurate payroll records as required by California Labor Code Section 1776. Contractor is aware that a penalty of twenty five dollars (\$25.00) per day or portion thereof for each worker may be assessed for noncompliance with said section. Contractor shall forward to County a certified copy of each payroll record within ten days after close of each payroll period. An additional 10% retention may be withheld from any payment due for failure to provide same.

No contractor or subcontractor may be listed on a bid proposal for a public works project (submitted on or after March 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 [with limited exceptions from this requirement for bid purposes only under Labor Code section 1771.1(a)].

No contractor or subcontractor may be awarded a contract for public work on a public works project (awarded on or after April 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5.

This project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

19. EQUAL EMPLOYMENT OPPORTUNITY AND NONDISCRIMINATION:

During the performance of this contract, the contractor agrees to abide by all provisions of Section 1735 of the California Labor Code, as amended, regarding nondiscrimination practices.

20. ASSIGNMENT:

No assignment by a party hereto of any rights under or interests in the contract documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and

moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment no assignment will release or discharge the assignor from any duty or responsibility under the contract documents.

21. CONFLICT OF INTEREST RESTRICTIONS:

No official of the County who is authorized in such capacity and on behalf of the County to negotiate, make, accept or approve, or to take part in negotiating, making, accepting, or approving any architectural, engineering, inspecting, construction or material supply contract or any subcontract in connection with the construction of the project, shall become directly or indirectly interested personally in this contract or in any part thereof. No officer, employee, architect, attorney, engineer, or inspector of or for the County who is authorized in such capacity and on behalf of the County who is in any legislative, executive, supervisor, or other similar function in connection with the construction of the project, shall become directly or indirectly interested personally in this contract or in any part thereof, any material supply contract, subcontract, insurance contract, or any other contract pertaining to the project.

22. WAIVER OF RIGHTS:

No action or lack of action on the part of County at any time to exercise any right or remedy conferred upon it under this contract shall be deemed to be a waiver on the part of the County of any of County's other rights or remedies.

23. SUCCESSORS IN INTEREST:

County and Contractor each bind themselves, their partners, successors, assigns and legal representatives to the other party hereto, its partners, successors, assigns and legal representatives in respect to all covenants, agreements, and obligations contained in the contract documents.

24. SEVERABILITY:

If any provision to this contract is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provisions, and the remainder of this contract shall not be affected by such declaration or finding and each provision not so affected shall be enforced to the fullest extent permitted by law.

25. BOOKS OF RECORD AND AUDIT PROVISION:

Contractor shall maintain on a current basis complete books and records relating to this contract. Such records shall include, but not be limited to, documents supporting all bids, all income and all expenditures. The books and records shall be original entry books with a general ledger itemizing all debits and credits for the work on this contract. In addition, Contractor shall maintain detailed payroll records including all subsistence, travel and field expenses, and

cancelled checks, receipts and invoices for all items. These documents and records shall be retained for at least five years from the completion of this contract. Contractor will permit County to audit all books, accounts or records relating to this contract or all books, accounts or records of any business entities controlled by Contractor who participated in this contract in any way. Any audit may be conducted on Contractor's premises or, at County's option, Contractor shall provide all books and records within a maximum of fifteen (15) days upon receipt of written notice from County. Contractor shall refund any moneys erroneously charged. If County ascertains that it has been billed erroneously by Contractor for an amount equaling 5% or more of the original bid, Contractor shall be liable for the costs of the audit in addition to any other penalty to be imposed.

26. NOTICE:

Notices shall be given to County at the following location:

If to "COUNTY":

Tim H. Beals, Director
Sierra County Department of Transportation
PO Box 98
Downieville, CA 95936

If to "CONTRACTOR":

Max Bennett
All Phase Heating & Air Conditioning
731-A South Auburn
Grass Valley, CA 95945

27. JURISDICTION AND VENUE:

This Contract shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in Sierra County, California.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
DEPARTMENT: Department of Public Works and Transportation	
APPROVING PARTY: Tim H. Beals	
PHONE NUMBER: 530-289-3201	

AGENDA ITEM: Amendment to Agreement 2015-090 with Avalex, Inc. to amend the scope of work to include additional work tasks and increase compensation accordingly for the Solid Waste Consulting Services FY 2016.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: The work task performed but not included in original scope of work under Agreement 2015-090 are associated with the Landfill Gas concerns and include preparino of a report to the Regional Board; Attendance at a meeting at the Regional Board; and research and prparion of a Landfill Gas Pilot Study Work Plan required by the Regional Board. The work is clearly outlined in the proposal dated March 21, 2016 attached to the proposed amended as Exhibit 1.

FUNDING SOURCE: SOLID WASTE
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$13,573.00 N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

AGREEMENT NO. 2016-
(An Amendment to Agreement No 2015-090)

**AMENDMENT to AGREEMENT
FOR
PROFESSIONAL SERVICES-SOLID WASTE CONSULTING**

The following is an amendment to that certain Agreement No. 2015-090 (“Agreement”) with an Effective Date of July 1, 2015, by and between the County of Sierra, a political subdivision of the State of California (“the County”) and **Avalex, Inc.**

1. Provision 1 of the Agreement, pertaining to Services is hereby amended to include additional work tasks associated with Landfill Gas concerns and control at the Loyaltan Landfill as outlined in Request for Contract Amendment dated March 21, 2016 and identified as Exhibit 1 to this amendment.
2. Provision 3 of the Agreement, pertaining to the Payment refers to Attachment B. Attachment B of the Agreement pertaining to “Payment” is hereby amended to increase base contract fee in the amount of \$13,573.00 which increases the maximum contract amount to \$96,343.00.
3. All other terms and conditions of the Agreement to remain the same.
4. This Agreement, with amendments, shall have an Effective Date of July 1, 2015.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of April 5, 2016.

COUNTY OF SIERRA

“CONTRACTOR”

LEE ADAMS
Chairman, Board of Supervisors

CRAIG MORGAN, AVALEX, INC.

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel



AVALEX INC.

Civil Engineering and Environmental Services

March 21, 2016

Tim H. Beals, Director
Sierra County Department of Public Works
P.O. Box 98
Downieville, CA 95936

**Re: Request for Contract Amendment - Sierra County Agreement No. 2015-090
- Solid Waste Consulting Services FY 2015-2016**

Dear Mr. Beals:

Pursuant to your request we have summarized the additional work tasks that have been performed this fiscal year that were not included in our original scope of work under Sierra County Agreement No. 2015-090. These work tasks were not anticipated in our original work proposal and were associated with responding to the Regional Water Quality Control Board's (Regional Board's) concern with landfill gas (LFG) control system at the landfill.

The specific work tasks performed consist of the following:

- Prepare a report to the Regional Board in response to their August 3, 2015 *Water Code Section 13267 Order for Technical Report* requiring the County to submit a design report for an active landfill gas control system by December 1, 2015. (\$3,516)
- Prepare presentation and attend meeting on October 19, 2015 with Tim Beals and Regional Board staff to discuss LFG concerns. (\$1,471)
- Research and discuss engineering design criteria for passive landfill gas control system with Regional Board staff. Discuss a phased approach to LFG control with the installation of a passive control system as the first step. Research active versus passive landfill gas control systems performance data. Prepare a *Landfill Gas Pilot Study Work Plan* dated January 8, 2016, for submittal to the Regional Board as requested by them. (\$8,586)

Tim H. Beals, Director
March 21, 2016
Page 2 of 2

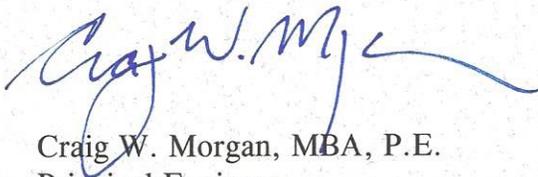
The above work was necessary to secure the approval of the Regional Board for a phased approach to LFG control at the landfill which will allow the County to first install a passive control system and monitor its performance before a decision is made as to whether an active control system is needed.

The total cost for these work tasks was \$13,573.

If you have any questions concerning the additional work tasks, please call me at (530) 543-3200.

Sincerely,

AVALEX INC.

A handwritten signature in blue ink, appearing to read "Craig W. Morgan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Craig W. Morgan, MBA, P.E.
Principal Engineer

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Planning Dept. APPROVING PARTY: Tim Beals PHONE NUMBER: 530-289-3251

AGENDA ITEM: Second reading and adoption of an amendment to Section 15.12.320.80 (a) to Sierra County Code pertaining to property in the Rural Residential-5 Acre District to correct a Assessor Parcel Number.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Ordinance

BACKGROUND INFORMATION: On March 1, 2016 the BOS held the introduction and first reading of the ordinance.

FUNDING SOURCE: NA
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

ORDINANCE #

**AN ORDINANCE OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SIERRA REPEALING
ORDINANCE No. 980 IN ITS ENTIRETY AND RE ENACTING
AN ORDINANCE TO RECTIFY AN INCORRECT ASSESSOR PARCEL NUMBER**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA HEREBY ORDAINS AS
FOLLOWS:**

ORDINANCE SECTION 1

Sierra County Code Ordinance No. 980 Is Hereby Repealed In Its Entirety

ORDINANCE SECTION 2

Sierra County Code is hereby amended adding Assessor Parcel Number's 006-030-117 & 006-030-118 to the Rural Residential -5Acre Minimum (RR5) Zoning District.

ORDINANCE SECTION 3

This Ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors, on the 1ST day of March, passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the 5th day of April, 2016 by the following roll call vote, to-wit:

AYES: Supervisors
NOES:
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS,
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Board of Supervisors APPROVING PARTY: Lee Adams, Chair, District 1 PHONE NUMBER: 289-3295
--

AGENDA ITEM: Approval of letter of support for SB 1345, Sierra County Off Highway Vehicle (OHV) pilot project.
SUPPORTIVE DOCUMENTS ATTACHED: <input type="checkbox"/> Memo <input type="checkbox"/> Resolution <input type="checkbox"/> Agreement <input type="checkbox"/> Other

BACKGROUND INFORMATION:
FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:
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CLERK TO THE BOARD _____	DATE _____
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SIERRA COUNTY

Board of Supervisors
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



5 April 2016

Hon. Tom Berryhill
California State Senator, 8th District
State Capitol, Room 3076
Sacramento, CA 95814-4900

Re: Senate Bill 1345 (Off Highway Vehicles); Letter of support

Dear Senator Berryhill:

This letter is to express our strong support for SB 1345 on the subject of off -highway vehicles. We appreciate the inclusion of Sierra County into the proposed extension of the pilot project that has been underway in Inyo County for the past three years.

Sierra County's landmass is 70% national forest system lands and Sierra County maintains 392 miles of roadway within our county road system. 222 miles of that system, some 56%, are unpaved graded roads. With reduced mining and logging activity within the county, much of these roadways primarily provide excellent access to national forest system lands. A county of 960 square miles with just 3,003 residents, your bill provides access to the beauty of Sierra County.

Adoption of SB 1345 as well supports and adds to a system of dual use travel routes already approved by the US Forest Service in Sierra County. Not bound by the current 3 mile restriction imposed otherwise by the California Vehicle Code, the Forest Service has signed many of their roads for such dual use. Your bill will allow designated county roads to be added to this system, giving recreationalists access to services such as fuel, food, and lodging. We stand ready to coordinate with the Tahoe, Plumas, and Humboldt-Toiyabe National Forests on this effort and have already begun discussions with the Tahoe on these efforts.

Technology has changed the way many access and enjoy the beauty of their public lands. Your bill moves California public policy to match those changes and gives many opportunities to visit sites on existing roadways otherwise off limits to them.

Again, we appreciate and applaud your efforts, and stand to support SB 1345 in any way we can. Please do not hesitate to engage us as appropriate.

Sincerely,

SIERRA COUNTY
BOARD OF SUPERVISORS

By:

LEE ADAMS
Chair

Cc: Hon. Ted Gaines, Senator – First District
Hon. Brian Dahle, Assemblyman – First District
Inyo County Board of Supervisors
Rural County Representatives of California

Lee Adams
District No. 1
P.O. Box 1
Downieville, CA 95936

Peter W. Huebner
District No. 2
P.O. Box 349
Sierra City, CA 96125

Paul Roen
District No. 3
P.O. Box 43
Calpine, CA 96124

Jim Beard
District No. 4
P.O. Box 1140
Loyalton, CA 96118

Scott A. Schlefstein
District No. 5
P.O. Box 192
Loyalton, CA 96118

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Board of Supervisors APPROVING PARTY: Lee Adams, Chair, District 1 PHONE NUMBER: 289-3295
--

AGENDA ITEM: Introduction and first reading of an ordinance amending the Sierra County Code to repeal Chapter 2.24 Section 030, and adding Chapter 2.44 Sections 010, et seq., pertaining to the Office of Public Guardian

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Draft Ordinance

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE



Sierra County District Attorney

100 Courthouse Square
P.O. Box 457
Downieville, California 95936
(530) 289-3269
FAX (530) 289-2822
larryallen@sierracounty.ws

513 Main Street
P.O. Box 886
Loyalton, California 96118
(530) 993-4617
FAX (530)993-1667

Lawrence R. Allen
District Attorney/Public Administrator
Personnel Director

Sandi Marshall
Administrative Assistant
Victim Witness

MEMORANDUM

To: Sierra County Board of Supervisors
From: Larry R. Allen, Sierra County District Attorney
Meeting Date: April 5, 2016
Ref: District Attorney as *Ex Officio* Public Guardian
Re: Resignation as Public Guardian and
Recommendation for Appointment of Successor

On March 11, 2016 I submitted a letter resigning as *Ex Officio Public Guardian* and tendered my withdrawal as Conservator of conservatorships in the foregoing capacity, both subject to the appointment of my successor. (See attached Letter).

The following provides a brief overview of the basis of my request and the recommendation that the Director of the Department of Human Services be appointed as my replacement as *Ex Officio* Public Guardian.

Pending the necessary action by your Board to make the applicable modification to the Sierra County Code, consistent with the recommendation of the Sierra County Counsel, I agree to appoint an Interim *Ex Officio* Deputy Public Guardian ("EOPG") to carry out the necessary functions within each of the subject conservatorships in which I currently serve as Conservator in my capacity as *Ex Officio* Public Guardian. I will assist such appointee in making the functional transition.

The basis for my request is two-fold. First, as the elected District Attorney of Sierra County, my primary responsibility and focus is on the prosecution of criminal conduct perpetrated within Sierra County. When serious LPS (Lanterman-Petris-Short Act) ¹ Conservatorship issues arise which implicate my function as EOPG, often immediate and extensive action is required to protect both "gravely disabled" individuals

and potentially any members of the public who may be affected by the actions of such individuals. The regulatory compliance of those cases is complex, pleading and documentation intensive, and the responsibilities requires people management skills most suited and carried out directly by personnel of the Department of Mental Health under the direction of the Director of Health and Human Services.

Secondly, each conservatorship (be they LPS cases or those arising under the Probate Code) generally requires management and supervision of both the person and estate of the conservatees subject to those proceedings. The California statutory and rules of court governing the accounting and review process are also complex and require significant fiscal and business management staff, expertise and time commitment.

Each LPS conservatorship requires annual petitions for renewal and reports and detailed accounting for all funds received and disbursed for the benefit of the subject conservatees. Probate conservatorships require a report within one year of establishment and bi-annually thereafter. There are four conservatorships (one “old case” and one “new case”²) for each of two conservatees, which have focused my need to recommend the change in the EOPG guardian responsibility.

Because of the Brown Act, the details of the specific cases cannot be privately discussed with a quorum of your Board and because of the confidential nature of the subject cases involving the significant private mental health issues of private citizens, the matters cannot be discussed publically. Accordingly, I request that you rely on the general overview of the issue contained in this memorandum, and on the confirming advice of the Auditor, County Counsel, the Director of Human Services, the Conservatorship Investigator, Ms. Rebeca Dunsing, Deputy Probation Officer, the Conservatees’ legal counsel, J. Lon Cooper, your *Government* Committee consisting of Board Chair Lee Adams, and Supervisor Peter Heubner , and where appropriate, the court in formulating your decision, hopefully consistent with my recommendation.

Part of the problematic situation facing my office is that the “old cases” (identified above) in each conservatorship were not renewed annually, and accordingly legally terminated, leaving the necessity to compete the accounting, close those cases and the filing the “new” conservatorships, particularly when both conservatees suffered further metal health issues resulting in medical findings of “gravely disabled”. Those “new” conservatorships are ongoing, but require a completion of the “old case” accounting to provide an accurate beginning balance for ongoing reporting on the

status of the “estate” portion of each of the conservatorships.

The four LPS conservatorships (two “old” and two “new”) which are mainly the basis of my decision may be explained in summary form as follows:

The earliest case [PR 1987] was filed in 2005 with Temporary Orders, (pursuant to statute) naming the then Probate Investigator, and a family member volunteered to and did become he “Permanent Conservator”. In 2012, the Conservatee’s mental condition deteriorated and my office (with the consent and agreement of the relative) filed for appointment as the conservator in place of the relative, which petition was approved by court order.

The second case in issue [PR 2044] was filed in 2010 and I was appointed as the Conservator in my capacity as EOPG.

In each of the cases, numerous review hearings were held (eighteen in PR 2044] and ten in PR 1987.

Unfortunately, in neither of those “old” cases was an annual Petition to Renew filed and accordingly, while the conservatees continued to be provided with care and management, the legal status for obtaining orders to provide for care when the conservatees decompensated and needed higher levels of psychiatric care and the administration of psychotropic medication were no longer available without the required LPS conservatorship orders, new petitions had to be filed and the old cases are being processed for closure in compliance with the accounting requirements.

As an illustration of the conundrum now facing my office among my daily prosecutorial duties, the following summary tracks the highlights of the oldest case, but all four cases are similar and as of January of this year, the last five hearings in each case have been held on the same dates, with similar issues raised in each case.

In the earliest filed case [PR 1987] the initiation of which is summarized above, in 2012 the conservatee suffered a serious mental health issue requiring a Welfare and Institutions Code Sec 5150 hold which ultimately necessitated the filing of an LPS Conservatorship proceeding and as Ex Officio Public Guardian, I was appointed as conservator and the conservatee was paced in a residential mental health facilities

because of diagnosed grave disability.

From 2012 through March of 2016, in case PR 1987 & case PR 2044, fifteen review hearings were held, the last five included focus on the status of accounting required in conformance with the California Probate Code and Rules of Court.

The March 11, 2016 report and accounting was reviewed by the Conservatorship Investigator, which report noted that there were “communication problems among the “team” providing services to the subject conservatees (Human Services- Mental Health, the care facilities where the conservatees were placed because of their intensive mental health and physical needs, the Conservatorship Investigator, legal counsel for the Conservatees –J. Lon Cooper, and my office as the Conservator), as well as still unresolved accounting issues pertaining to the Conservatorship Estates. The recommendation to the court was that the new LPS conservatorships be continued but a recommendation that my office not continue as the Conservator of the person or the estate of the Conservatees, and that a correct and accurate accounting be provided to the court to close out the old conservatorships.

With the understanding that the Department of Human Services provides the services as Public Guardian and Conservators for conservatorships (both LPS and Probate) in other counties, including Los Angeles, and Nevada San Mateo and other counties, and that Darden Bynum is willing to have his department assume these roles in Sierra County (rather than the county having to pay for private fiduciary services which may otherwise be ordered by the court), I am in support of, and have thus tendered my conditional resignation to allow your Board to make such appointment or such other appointment as you deem appropriate.

My decision is based on the practical considerations that the direct services to the Conservatees, particularly in the LPS cases are provided by Sierra County Mental Health and having to coordinate and facilitate payments for those services is cumbersome and can be greatly streamlined if performed by one agency. Further, Human Services has far greater “in house” fiscal resources which my department (consisting only of me and one secretary who also serves as the Victim Witness Coordinator) does not have.

Additionally, there are numerous “checks and balances” within the system to assure proper management of the conservatorship estates, including each conservator having appointed counsel, a court appointed Conservatorship Investigator, legal counsel for each conservatee, the availability of County Counsel to represent the DHHS, the county DHHS’s Director, and review by the court, the well-being and protection of each Conservatee should be optimal.

Based on the foregoing, I respectfully request that you adopt such county ordinance as recommended and prepared by County Counsel to effectuate my proposed change of the responsibility of *Ex Officio* Public Guardian from the District Attorney to the Director of Human Services. In the interim, consistent with the recommendation of County Counsel, unless I am advised your Board or County Counsel to the contrary, I intend to deputize Mr. Darden Bynum as “Deputy Ex Officio Public Guardian” with the understanding that the interim daily work will be carried out by a Sierra County employee working for the DHSS.

Pending the appointment of my successor, I will work with Mr. Bynum, the Auditor, and any other party requested to complete the required accounting in all cases and to execute any and all documentation to effectuate the smooth transfer of the applicable responsibilities.

Thank You.

FOOTNOTES

1:

Welfare & Institutions Code § 5000 et. seq.

2:

“Old Cases”: PR 2044 & PR 1987; “New Cases”: PR 2099 & 2098

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

ORDINANCE NO. _____

**Repealing Section 2.24.030 and Amending Section 2.44.010 of the Sierra County Code, and Adding Section 2.44.020 to the Sierra County Code
Pertaining to the Position of Public Guardian**

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:

Ordinance Section One:

Section 2.24.030 of the Sierra County Code is hereby repealed.

Ordinance Section Two:

Section 2.44.010 of the Sierra County Code is amended to read:

There is hereby created the office of Public Guardian. The _____ with the Department of Health and Human Services shall serve as the Public Guardian and shall automatically be appointed to that office upon accepting the position. The Public Guardian may appoint other employees of the Health and Human Services department to act as deputy Public Guardian with the permission of the Director of Health and Human Services.

Ordinance Section Three:

Section 2.44.020 of the Sierra County Code is added as follows:

The Public Guardian shall employ the Office of the County Counsel as his attorney, subject to the terms and conditions of the statute, ordinances, regulations, and contracts governing that position.

Ordinance Section 4:

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors, voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 5th day of April, 2016, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the _____ day of _____, 2016, by the following roll call vote, to-wit:

AYES: Supervisor
NOES: Supervisor
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

CHRISTIAN M. CURTIS
DEPUTY COUNTY COUNSEL

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Clerk of the Board
APPROVING PARTY: Heather Foster, Clerk-Recorder
PHONE NUMBER: 530-289-3295

AGENDA ITEM: Discussion/direction regarding responses received to the County's Request for Proposals for County Counsel services.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: March 31, 2016 was the deadline for responses to the County's request for Proposals for County Counsel Services. The Board needs to discuss and provide direction on how to proceed with the paper screening of the proposals and interview process.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: Clerk of the Board APPROVING PARTY: Heather Foster, Clerk-Recorder PHONE NUMBER: 289-3295
--

AGENDA ITEM: Appointment to the Pliocene Ridge Community Services District.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Application, roster and public notice

BACKGROUND INFORMATION: This application is to fill a four year term that will expire on December 31, 2016.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/>Approved <input type="checkbox"/>Approved as amended <input type="checkbox"/>Adopted <input type="checkbox"/>Adopted as amended <input type="checkbox"/>Denied <input type="checkbox"/>Other <input type="checkbox"/>No Action Taken</p>	<p><input type="checkbox"/>Set public hearing For: _____ <input type="checkbox"/>Direction to: _____ <input type="checkbox"/>Referred to: _____ <input type="checkbox"/>Continued to: _____ <input type="checkbox"/>Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/>By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE



SIERRA COUNTY BOARD OF SUPERVISORS

APPLICATION FOR MEMBERSHIP ON ADVISORY BOARD OR COMMISSION

RECEIVED MAR 28 2016 BY:

PLEASE PRINT OR TYPE

APPLICATION FOR MEMBERSHIP ON: Pliocene Ridge CSID (NAME OF BOARD/COMMISSION/COMMITTEE)

FILING DEADLINE (AS LISTED ON VACANCY LISTING): none

NAME: Grace Lundeen-Knowles

RESIDENCE ADDRESS: 2048 Ridge Road

MAILING ADDRESS: same

PHONE NUMBERS: HOME: 530-288-0203 BUSINESS: 0

IN WHICH SUPERVISORIAL DISTRICT DO YOU RESIDE? one

TIMES YOU ARE AVAILABLE FOR MEETINGS? DAYS: TIMES:

EMPLOYMENT EXPERIENCE: R.R.T. Mission Bay Hosp 1982-1989; business owner antique shop G.V. Ca. 1997-2004

ORGANIZATION AND COMMUNITY EXPERIENCE: Supervisor Cardio-Palm. Dept. Mission Bay Hosp., San Diego

OTHER EXPERIENCE WHICH YOU FEEL WOULD BE HELPFUL TO BRING TO THE ATTENTION OF BOARD MEMBERS IN MAKING THIS APPOINTMENT:

EDUCATION (INCLUDE HIGH SCHOOL, COLLEGE AND/OR UNIVERSITY, AND GRADUATE STUDY):

H.S. graduate 1952; A.A. - gen. ed. 1966; Paralegal degree S.D.U. 1989

WHY WOULD YOU LIKE TO BE APPOINTED?: community support

A RESUME CONTAINING OTHER PERTINENT INFORMATION ABOUT YOURSELF WOULD BE HELPFUL TO THE BOARD MEMBERS IN EVALUATING YOUR APPLICATIONS.

DATE: 3/28/16 SIGNATURE: Grace Lundeen-Knowles

APPLICATION MUST BE FILED WITH THE CLERK OF THE BOARD OF SUPERVISORS PO DRAWER D, DOWNIEVILLE, CA 95936

MEMBERS OF THIS ADVISORY BOARD OR COMMISSION ARE:

[] REQUIRED [] ARE NOT REQUIRED to file a Statement of Economic Interests with the County Clerk. If you should have any questions as to what this might involve, please call the County Clerk at (530) 289-3295.

Committee Name	Member Name	Position	Term Expiration Date	Term Expiration Year	Appointment Date	Reappointed
Pliocene Ridge Community Services District	BABROS, WAYNE	DIRECTOR	12/31/2018	2018	6/1/2004	12/19/2006
Pliocene Ridge Community Services District	VACANT	DIRECTOR	12/31/2016	2016		
Pliocene Ridge Community Services District	COONS, BRUCE	DIRECTOR	12/31/2016	2016	2/5/2013	
Pliocene Ridge Community Services District	GUYER, DANIEL	DIRECTOR	12/31/2018	2018	4/17/2007	12/21/2010

SIERRA COUNTY

Board of Supervisors
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



PUBLIC NOTICE

The Sierra County Board of Supervisors is seeking interested persons to serve on the following:

PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT – 2 Vacancies

The Community Services District is composed of five (5) members selected by the Board of Supervisors. Government Code §61200 states the Board of Directors of the district shall be registered electors residing within the boundaries of the district and selection is on an at-large basis. Board members shall be selected by the Board of Supervisors and shall serve terms of office for four years.

The Pliocene Ridge Community Services District shall be limited to providing the following services:

1. Fire protection, emergency medical services, emergency response, search and rescue and related services;
2. Parks and recreation services;
3. Street lighting.

Applications are now being accepted to fill two (2) unexpired term set to expire on December 31, 2016.

FINAL FILING DATE: Monday, February 8, 2016, 4:00 p.m., in the office of the Sierra County Clerk, Courthouse, Downieville, CA.

APPOINTMENT to be made Tuesday, February 16, 2016, at the meeting of the Sierra County Board of Supervisors to be held in Loyalton.

PERSONS INTERESTED in serving may submit an application which can be obtained from the Sierra County Clerk, Courthouse, P.O. Drawer D, Downieville, California, 95936 or visit the Clerk-Recorder's web page at www.sierracounty.ca.gov. If further information is required, contact the Clerk-Recorder's office at (530) 289-3295.

Posted: January 14, 2016

Published: January 14, 2016 (Mountain Messenger)

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: County Counsel
APPROVING PARTY: Christian Curtis
PHONE NUMBER: 289-3212

AGENDA ITEM: An agreement for services by the East Sierra Valley Chamber of Commerce for promotion of Sierra County for the 2015-2016 fiscal year

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$7,920 Annually

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

**AGREEMENT FOR SERVICES BY
THE EAST SIERRA VALLEY CHAMBER OF COMMERCE
FOR PROMOTION OF SIERRA COUNTY**

THIS AGREEMENT is made on this 5th day of April 2016, by and between the County of Sierra ("County") and the East Sierra Valley Chamber of Commerce ("Chamber"), for the express purpose of providing for the promotion of Sierra County.

WHEREAS, under the provisions of the California Revenue and Taxation Code Section 7280, the County receives transient occupancy taxes paid by visitors to the County who use local accommodations for overnight visits to the County; and

WHEREAS, the County is authorized by state law to use some or all of its revenue from transient occupancy taxes to promote and advertise the County in order to enhance its economy that benefits from tourists; and

WHEREAS, historically the County has utilized the resources, knowledge and energy of the local Chambers of Commerce who have assisted and taken a lead role in the promotion of the County and its natural beauty; and

WHEREAS, the Board of Supervisors desires to contract with the Chamber to promote the County in accordance with the work plan and budget that is attached hereto and incorporated herein as "Exhibit A".

NOW THEREFORE, IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. County retains Chamber to use its best efforts to promote the County, including but not limited to taking out advertisement in appropriate magazines, newspaper and trade publications, preparing brochures and other forms of visitor handouts and information and, in general, using its best efforts to enhance visitor interest in Eastern Sierra County, all in accordance with the work plan and budget attached hereto as "Exhibit A". In no event shall the cost to County under this Agreement exceed the amount of \$7,920.00.
2. The County shall make an initial advance in the amount of \$1,500 to facilitate the Chamber's promotional activities. The Chamber shall be required to account for the expenditure of said funds by providing appropriate invoices or other evidence of the expenditure of the funds for the purposes set forth in this Agreement. Thereafter, payments to Chamber shall be made upon submission of appropriate requests for payments, together with invoices for expenses incurred or obligated, in a format acceptable to the County Auditor. The Auditor shall make payments within thirty (30) days of the date of the receipt of a request for payment.
3. This contract shall be for the 2015-2016 fiscal year and expenses incurred by Chamber on or after July 1, 2015 through June 30, 2016, shall be eligible for funding under this Agreement.

4. At the conclusion of the contract term, June 30, 2016, Chamber shall provide a report to the Sierra County Board of Supervisors, summarizing the specific promotional activities funded and engaged in by Chamber, under this Agreement.

5. No portions of the funds provided by this Agreement shall be used for political purposes and if Chamber engages in any political activities with other sources of funds, strict accounting of all funds shall be maintained so as to ensure County that funds under this Agreement have not been used for political purposes.

6. On or before June 30, 2016, Chamber shall provide an accounting to the County Auditor as to the expenditure and use of all funds covered by this Agreement.

7. For all purposes arising out of this Agreement, Chamber shall be an independent Chamber and Chamber and each and every employee, agent, servant, partner, and shareholder of Chamber (collectively referred to as "The Chamber") shall not be, for any purpose of this Agreement, an employee of County. As an independent Chamber, the following shall apply:

Chamber shall determine the method, details and means of performing the services to be provided by Chamber as described in this Agreement.

Chamber shall be responsible to County only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to County's control with respect to the physical actions or activities of Chamber in fulfillment of the requirements of this Agreement.

Chamber shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

Chamber is not, and shall not be, entitled to receive from or through County, and County shall not provide or be obligated to provide the Chamber with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of County.

The Chamber shall not be entitled to have County withhold or pay, and County shall not withhold or pay, on behalf of the Chamber any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of County.

County shall not withhold or pay on behalf of Chamber any federal, state or local tax including, but not limited to, any personal income tax owed by Chamber.

The Chamber is, and at all times during the term of this Agreement shall represent and conduct itself as an independent Chamber and not as an employee or agent of County.

Chamber shall not have the authority, express or implied, to act on behalf of, bind or obligate the County in any way without the written consent of the County.

8. Chamber shall have no authority, express or implied, to act on behalf of County in any capacity whatsoever as an agent. Chamber shall have no authority, express or implied, pursuant to this Agreement to bind County to any obligation whatsoever.

9. Chamber may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

10. Either party may terminate this Agreement by giving three (3) days advance written notice thereof to the other party. In the event that County gives notice of termination to Chamber, then Chamber shall not take any further action to expend funds under this Agreement unless expressly directed to do so by the County. In the event of termination, County shall remain obligated to pay for promotions, which Chamber has become legally obligated to pay for pursuant to this Agreement prior to the notice of termination.

11. For the purpose of administering this Agreement, the following people shall be deemed authorized to provide and/or to receive notices on behalf of the respective parties.

County of Sierra
Van Maddox, County Auditor

Eastern Sierra Valley Chamber of Commerce
Michael H. Wellbourn, President

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

“COUNTY”

“CHAMBER”

COUNTY OF SIERRA

EAST SIERRA VALLEY
CHAMBER OF COMMERCE
P. O. Box 366
Loyalton, CA 96118

By: _____
LEE ADAMS, Chairperson
Board of Supervisors

By _____
MICHAEL H. WELLBOURN
President

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

CHRISTIAN M. CURTIS
Deputy County Counsel

EXHIBIT "A"

EAST SIERRA VALLEY CHAMBER OF COMMERCE
2015-2016 Budget

EXPENSES

ESVCC Website	Maintenance and Updates – via contract through EC Town	\$1,200.00
Miscellaneous Items	Office Supplies, Postage, Equipment	750.00
Visitor Booth / Kiosks, 2 Unmanned, Maintenance & Repair, Supplies		\$500.00
Advertising	Events Sponsorship/Fundraisers Sierra Valley Country Market	2,120.00
	Radio	1,600.00
	Newspaper	200.00
	Signage/Flyers, Chamber Brochures	600.00
	Newsletter	150.00
	Event Advertising	
	Restrooms - \$70.00/event	350.00
	Telephone	450.00
Total Funding Requested for 2015-2016		\$7,920.00

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: County Counsel
APPROVING PARTY: Christian Curtis
PHONE NUMBER: 289-3212

AGENDA ITEM: An agreement for services by the Sierra County Chamber of Commerce for promotion of Sierra County during the 2015-2016 fiscal year

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$29,000 Annually

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
---	--	--

COMMENTS:

CLERK TO THE BOARD _____ DATE _____

**AN AGREEMENT FOR SERVICES BY THE
SIERRA COUNTY CHAMBER OF COMMERCE FOR PROMOTION
OF SIERRA COUNTY FOR FISCAL YEARS 2015-2016**

THIS AGREEMENT is made on this 5th day of April 2015, by and between the County of Sierra ("County") and the Sierra County Chamber of Commerce ("Chamber"), for the express purpose of providing for the promotion of Sierra County.

The Agreement is hereby amended to provide for services to be provided by the Chamber and funding from the County, for the 2015-2016 fiscal year.

**NOW THEREFORE, IT IS HEREBY AGREED BY AND BETWEEN THE
PARTIES AS FOLLOWS:**

1. For the 2015-2016 fiscal year, Chamber to use its best efforts to promote the County, including but not limited to taking out advertisement in appropriate magazines, newspaper and trade publications, preparing brochures and other forms of visitor handouts and information and, in general, using its best efforts to enhance visitor interest in Sierra County, all in accordance with the work plan and budget attached hereto as Exhibit "1", as attached hereto and incorporated herein by this reference. In no event shall the cost to County under this Agreement for the 2014-2015 fiscal year exceed the amount of \$29,000.00.
2. The County shall make payments to Chamber upon submission of appropriate requests for payments, together with invoices for expenses incurred or obligated, in a format acceptable to the County Auditor. The Auditor shall make payments within thirty (30) days of the date of the receipt of a request for payment.
3. At the conclusion of the 2015-2016 (ending June 30, 2016), Chamber shall provide a report to the Sierra County Board of Supervisors, summarizing the specific promotional activities funded and engaged in by Chamber, for the 2015-2016 fiscal year.
4. No portions of the funds provided by this Agreement shall be used for political purposes and if Chamber engages in any political activities with other sources of funds, strict accounting of all funds shall be maintained so as to ensure County that funds under this Agreement have not been used for political purposes.
5. On or before June 30, 2016, Chamber shall provide an accounting to the County Auditor as to the expenditure and use of all funds covered by this Agreement for the 2015-2016 fiscal year.
6. For all purposes arising out of the Agreement, including this Amendment, Chamber shall be an independent Chamber and Chamber and each and every employee, agent, servant, partner, and shareholder of Chamber (collectively referred to as "The Chamber") shall not be, for any purpose of this Agreement, an employee of County. As an independent Chamber, the following shall apply:

Chamber shall determine the method, details and means of performing the services to be provided by Chamber as described in this Agreement.

Chamber shall be responsible to County only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to County's control with respect to the physical actions or activities of Chamber in fulfillment of the requirements of this Agreement.

Chamber shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

Chamber is not, and shall not be, entitled to receive from or through County, and County shall not provide or be obligated to provide the Chamber with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of County.

The Chamber shall not be entitled to have County withhold or pay, and County shall not withhold or pay, on behalf of the Chamber any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of County.

County shall not withhold or pay on behalf of Chamber any federal, state or local tax including, but not limited to, any personal income tax owed by Chamber.

The Chamber is, and at all times during the term of this Agreement shall represent and conduct itself as an independent Chamber and not as an employee or agent of County.

Chamber shall not have the authority, express or implied, to act on behalf of, bind or obligate the County in any way without the written consent of the County.

7. Except as County may specify in writing, Chamber shall have no authority, express or implied, to act on behalf of County in any capacity whatsoever as an agent. Chamber shall have no authority, express or implied, pursuant to this Agreement to bind County to any obligation whatsoever.

8. Chamber may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

9. Either party may terminate this Agreement by giving three (3) days advance written notice thereof to the other party. In the event that County gives notice of termination to - Chamber, then Chamber shall not take any further action to expend funds under this Agreement unless expressly directed to do so by the County. In the event of termination, County shall remain obligated to pay for promotions, which Chamber has become legally obligated to pay for pursuant to this Agreement.

10. For the purpose of administering this Agreement, the following people shall be deemed authorized to provide and/or to receive notices on behalf of the respective parties.

County of Sierra
Van Maddox, County Auditor

Sierra County Chamber of Commerce
Jan Koettel, Treasurer

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

“COUNTY”

COUNTY OF SIERRA

By: _____
LEE ADAMS, Chairperson
Board of Supervisors

HEATHER FOSTER
Clerk of the Board

“CHAMBER”

SIERRA COUNTY
CHAMBER OF COMMERCE
P. O. Box 436
Sierra City, CA 96125

By: _____
JAN KOETTEL

CHRISTIAN M. CURTIS
Deputy County Counsel

Exhibit "1"
Sierra County Chamber of Commerce
Services & Budget for 2015 -2016 Fiscal Year
Requesting \$29,000.00

Visitor Guide	14,000 copies printed & distributed	\$13,500.00
Web Page	Maintain & Updates – Isabelle’s contract Updating Visitor Guide & Web page updating.	3,600.00
Web Page	Hosting	149.00
Visitor Center	Greeting visitors & answering questions at both Downieville and Sierra City locations	2,000.00
Gold Country Visitors Assoc.	Annual Dues Allows for discounted ad in the CA Visitor guide by teaming up with other Gold Country Counties.	750.00
Gold Country Visitors Association	Sierra County’s share of marketing costs; \$500.00 per quarter	2,000.00
Tourism Forum	Bay area Travel Show 2 day event in Santa Clara where VG’s are distributed and conversation is carried on with potential visitors	1,400.00
Tourism Forum	Reimbursement for rooms & travel & staffing of the above event.	500.00
U.S. Postmaster	Postage to mail promotional materials	250.00
CA State Visitor Guide	Ad in State Visitor Guide	2,993.00
Advertising	Nevada Gold Magazine	1,500.00
Advertising	Fly Fisher	358.00
Total funding requested from Sierra County		\$29,000.00

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: County Counsel APPROVING PARTY: James A. Curtis PHONE NUMBER: 289-3212

AGENDA ITEM: Second reading and adoption of an Ordinance amending Sections 11.42.040.030, 11.42.040.040, 11.42.040.060 and 11.42.050.020 of the Sierra County Code and adding Section 11.42.040.035 to the Sierra County Code pertaining to governmental vehicle use policy

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Ordinance attached

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

ORDINANCE NO. _____

**Amending Sections 11.42.040.030, 11.42.040.040, 11.42.040.060 and 11.42.050.020
of the Sierra County Code and Adding Section 11.42.040.035 to the Sierra County Code
Pertaining to Governmental Vehicle Use Policy**

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:

Ordinance Section One:

Section 11.42.040.030 of the Sierra County Code is amended to read:

11.42.040.030 Use Requirements:

A. All County Employees, when using vehicles on County business shall:

Operate vehicles in a safe, reasonable and responsible manner consistent with the intended use of the vehicle.

Observe all traffic laws, rules and regulations. Fines and penalties imposed for violation of traffic laws, rules and regulations are the responsibility of the driver. Fines and penalties for defects of a County vehicle are the responsibility of the County of Sierra.

The cost of repairs for damages to a County vehicle, caused by an employee while not in the course of his or her employment, or which is due to willfully or imprudently operating the vehicle in an unsafe or illegal manner will be the responsibility of the driver.

Inspect any assigned County vehicle before leaving on a trip to ensure that the vehicle is in safe operating condition.

Inspection shall include safety components such as stop, turn and tail lights, head lamps, windshield wipers, tires, snow chains and seat belts. In addition, engine oil and coolant levels shall be checked and filled, if needed.

If there is evidence of accident damage, it shall be reported immediately to the Department Manager or designee before leaving on a trip.

B. Use of all County vehicles shall be recorded in a log book which shall be kept in the vehicle. The log book shall require identification of each user, list of the beginning and ending mileage of each trip or for the day, identification of the beginning and ending point of each trip or days use, the purpose of each trip including a notation as to whether

the vehicle is taken to the employee's or Department Manager's home. The log shall indicate all commuting or personnel use. The log shall correspond to the odometer in total.

Each Department Manager shall be responsible for ensuring compliance with these requirements by his or her employees and for reporting to the County Auditor the personal use of county vehicles commuting to work that is other than *de minimis* in each month. (Ord. _____, eff. _____)

Ordinance Section Two:

Section 11.42.040.035 of the Sierra County Code is added as follows:

11.42.040.035 Law Enforcement:

Nothing in this chapter shall be construed to prevent a peace officer, acting within the course and scope of their duties, from operating a county vehicle in an otherwise lawful manner that is consistent with the pursuit, use of force, or other applicable policies and procedures established by the Sheriff or other applicable authority.

Ordinance Section Three:

Section 11.42.040.040 of the Sierra County Code is amended to read:

11.42.040.040 Driving Under the Influence of Alcohol, Drugs and Medication:

Employees shall not operate motor vehicles or motorized equipment following the consumption of or with any detectable level of alcohol. No employee shall operate any motor vehicle or motorized equipment having consumed any drugs or medication that (1) may cause drowsiness, (2) which contains a warning to avoid operation of equipment or vehicles, or (3) which otherwise affect the nervous system without first reporting such use to his or her Department Head and in the absence of the Department Head, to his or her immediate supervisor. The Department Head or immediate supervisor shall be authorized to prohibit the operation of vehicles or motorized equipment by any such employee if there is any concern about the employee's capacity to function in a safe manner. For the purposes of this section, if an employee is uncertain as to whether a drug or medication contains a warning to avoid the operation of equipment of vehicles, or if an employee has consumed any drugs or medications which are not distributed in compliance with a regulatory scheme requiring warning labels, the employee shall treat the drug or medication as though it were so labeled. This shall include but not be limited to medical marijuana.

Employees on-call to receive County-related calls shall not consume intoxicating substances, nor shall they respond to an on-call request to perform services if they have taken any drugs or medication which can cause drowsiness or impair their ability to operate a vehicle without first notifying their supervisor of that fact. (Ord. _____, eff. _____; prior 994, 850)

Ordinance Section Four:

Section 11.42.040.060 of the Sierra County Code is amended to read:

11.42.040.060 Personal Use Prohibited:

- A. Except for Department Managers assigned vehicles on a "permanent basis" (Section 11.42.080 below) and except as set forth in the "Exceptions" below, use of a County vehicle for personal business or activities, or use of the vehicle after work hours is prohibited.

Exceptions: With Department Manager approval, an employee may take a County vehicle to his or her residence under the following circumstances:

1. When the employee is placed on-call or subject to emergency calls for service outside the assigned working hours.
2. When the employee is required to attend meetings outside the assigned working hours.
3. When the Department Manager can document that such use is in the best interest of the County.

Any employee authorized to permanently or temporarily retain a County vehicle shall not use said vehicle for any private purpose while the vehicle is within his or her possession.

Any commuter miles shall be maintained in the car log and provided to the Auditor's Office monthly for inclusion in the employee's pay as required by the IRS.

All employees assigned a car for taking home shall sign a statement at the time the vehicle is assigned and annually thereafter that no personnel use of the vehicle is allowed other than required commuting miles and *de minimis* use per IRS Reg. §1.132-6(e)(2); Reg §1.132-6(d)(3). (Ord. _____ eff. ____; prior 994, 850)

Ordinance Section Five:

Section 11.42.050.020 of the Sierra County Code is amended to read:

11.42.050.020 Driver s License: A valid driver's license shall be in the driver's possession at all times.

Ordinance Section Six:

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors, voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 1st day of March, 2016, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the _____ day of April, 2016, by the following roll call vote, to-wit:

AYES: Supervisor
NOES: Supervisor
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
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AGENDA ITEM: Minutes from the Board of Equalization meeting held on April 7, 2015.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

STATE OF CALIFORNIA, COUNTY OF SIERRA

BOARD OF EQUALIZATION

*** M I N U T E S ***

APRIL 7, 2015

The Sierra County Board of Equalization met in regular session commencing at 1:30 p.m. on Tuesday, April 7, 2015 in the Board of Supervisors Chambers, Courthouse, Downieville, CA.

Present: Lee Adams, Vice-Chair, Supervisor, District #1
Peter W. Huebner, Supervisor, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Chair, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
Jim Curtis, County Counsel
Laura Marshall, Assessor
Eric Jackson, Appraiser
Tessa Jackson, Appraiser

10.C. 1:30PM BOARD OF EQUALIZATION

Meeting of the Sierra County Board of Equalization

At 1:30 p.m. Chair Beard called the Board of Equalization meeting to order.

10.C.vii. Continued hearing on Application for Changed Assessment 2013/2014-014 - Debbie Edwards.

Those present on behalf of the applicant Debbie Edwards - Real Estate Appraiser David Ketcham as agent.

Those present on behalf of the Assessor's office - County Appraiser Eric Jackson, County Appraiser Tessa Jackson and County Assessor Laura Marshall.

The Clerk administered the oath to all parties seeking to testify on the Board of Equalization hearing.

The following exhibit for the Assessor was entered into the record:

Exhibit 4 – Topographical map indicating the location of the subject property, the comparable properties used by the Assessor and by the Applicant –
1 page

April 7, 2015

The Assessor further reviewed the topographical map (Exhibit 4) in detail with respect to the driving distance from the Applicant's comparable properties (comps) to the subject property, noting while the properties appear to be close in Exhibit D, page 11 they are a significant distance away from subject property. The Assessor also referred to Assessor's Exhibit 1, page 10, comparable 2 (15 Nugget Alley), noting this property is 2.99 driving miles from the subject property and comps 2 and 3 are on dirt roads of which they made a 10% adjustment for. There were no adjustments made to the Applicant's comps for distance or access.

The following exhibit for the Assessor was entered into the record:

Exhibit 11 – Photograph from subject property access gate to County maintained road – 1 page

The Assessor explained Exhibit 11 shows the gate is only 191 feet of dirt from the County maintained road, therefore they didn't feel they needed to make any adjustments to this property.

The following exhibits for the Assessor was entered into the record:

Exhibit 5 – Revenue and Taxation Code Section 103 which defines what property is – 1 page

Exhibit 6 – Revenue and Taxation Code Section 104 which defines real estate – 1 page

Exhibit 7 – Revenue and Taxation Code Section 105 defines what an improvement is – 1 page

Exhibit 8 – Publication entitled "California Property Tax An Overview" – 15 pages

Exhibit 9 – Portion of Assessor's Handbook Section 410 – Assessment of Newly Constructed Property – 6 pages

Exhibit 12 – Portion of the California State Board of Equalization's audit of the Sierra County Assessor's practices and procedures for the discovery and valuation of assessable new construction – 4 pages

The Assessor briefly referred to Exhibits 5, 6 and 7, noting as the Assessor she is bound to follow the California Constitution and Proposition 13 and these are the rules she works under. The Assessor further referred to Exhibit 8 noting both a septic and foundation are considered an improvement under property tax law and her offices has correctly made an assessment to the subject property. The Assessor added with respect

April 7, 2015

to Exhibit 9, her office does not wait for the Building Department to give a permit, they are required to locate and find new construction.

The Assessor continued to refer to an email from the Planning and Building Director Tim Beals received last Friday regarding the status of the subject property's septic system and indicating under certain conditions the Building Department will grant a six month extension. With respect to the subject property's foundation which was in place in 2003, the previous owner Mr. Naddy took out a building permit for both the septic and a residence and the Health Department issued an application for a 1500 gallon septic tank designed for a three bedroom single family residence.

The Assessor further explained that in 2003 there was a foundation constructed in the Lewis Ranch Subdivision which sat in the weather and was exposed to the elements for 11 years in Sierra City and last year when the property sold a permit was issued to utilize the same foundation. The Assessor added that Mr. Naddy's foundation was in place in 2004 and they made the assessment based on the foundation being in place and usable.

In response to Supervisor Schlefstein's inquiry, the Assessor clarified that Director Beals in his email indicated they would honor a six month extension of the existing permit issued to Mr. Naddy in 2004 if an engineer signs off on the foundation. The Assessor added that her office doesn't look to see if the improvement is usable or not, and even if they were to remove the value of the foundation the improvement value would still be \$10,000 as they rounded down. This is an improvement completed by a contractor, there is no law that requires her to have it signed off by the Building Department, and it is a taxable improvement under property tax law.

The following exhibit for the Assessor was entered into the record:

Exhibit 13 – Sierra County Building Permit Application and Sierra County Health Department Sewage Disposal Permit for Bill Naddy – 8 pages.

The Assessor further referred to Exhibit D, appraisal by Mr. Ketchum, wherein it was noted there was a septic set up for an RV, however all of the information she has is the septic was installed for a 3 bedroom house.

The Assessor continued to refer to the request for an estimate of power to the three properties, noting power is supplied to the property on Tyler Foote Road. The Assessor added that her staff contacted the EO Customer Satisfaction Representative with PG&E and requested an estimate to provide power to the other two properties (20641 Grizzly Creek Rd. and 18035 Mobley Springs Rd.).

The following exhibit for the Assessor was entered into the record:

Exhibit 10 – Email from Pacific Gas & Electric dated March 31, 2015 – 3 pages

April 7, 2015

The Assessor explained that PG&E's estimate for 20641 Grizzly Creek Road was \$300,000 and \$2.5 million for 18035 Mobley Springs Road. The Assessor added that it appears the \$5,000 adjustment made is a bit low.

The following exhibit for the Assessor was entered into the record:

Exhibit 14 – Sierra County Building Permit Application for John W. Hughes – 3 pages

Considerable discussion ensued with the Board pertaining to the comps listed on Exhibit D.

Supervisor Adams referred to the comparison sheets (Exhibit D) and questioned if the offset stated of \$2,500 would be an accurate amount for a septic and/or a well.

Appraiser Eric Jackson explained in 2013 they had a study which indicated a cost of \$5,000 for the septic alone. With respect to wells they go off of the actual cost and it is \$1,500 just for the pump.

Supervisor Adams noted it seems the \$2,500 offset is probably not the full cost of establishing a septic or a well.

In response to Supervisor Schlefstein's inquiry, the Assessor clarified they are not allowed to look at the cost of the building or septic permit.

The Assessor indicated she had no further evidence to enter into the record.

Mr. Daniel Ketchum, agent for Debbie Edwards, presented a topographical map to the Board.

The following exhibit for the Applicant was entered into the record:

Exhibit N – USGS Topographical map – 1 page

Mr. Ketcham continued to explain the map (Exhibit N) plots the three land comps the Board requested and the distance shown as the "crow flies" between the subject property and the three comps. Mr. Ketcham explained it is important to always put yourself in the buyer's perspective and most buyers are not going to care about the distance between the subject property and the comp; rather, what's relevant is how far the comp is from the highway. He wouldn't get bogged down with distances, if there were valid land comps in Pike or Camptonville he would have used them. These were the most nearby rural residential homesite comps. Some buyers care about power and some don't. Pike is rural residential recreational area and so are his three comps. With respect to the power issue, he knew two of the comps were off the grid and he is surprised PG&E would even quote a number. This is a moot point. The one comp off of Tyler Foote Road has power to it.

April 7, 2015

Supervisor Adams questioned how Mr. Ketcham came up with the \$5,000 offset for power on these comps.

Mr. Ketcham responded this is for a generator; these are rural recreation properties and this would be the least cost to bring power to those properties.

Supervisor Adams indicated this doesn't seem as "apples to apples".

Mr. Ketcham noted buyers are not going to discount a property due to power.

Supervisor Adams indicated he wouldn't consider making properties equal if one had power and one didn't.

In response to Supervisor Schlefstein's inquiry, Mr. Ketcham explained intuitively buyers would pay more for a property with power to it. Mr. Ketcham reiterated that two of the properties cannot receive power and are well off the grid so the amounts stated are irrelevant.

The following exhibit for the applicant was entered into the record:

Exhibit M – Portion of letter from the Clerk of the Board of Supervisors dated January 27, 2015 with attachments - 8 pages

Mr. Ketcham referred to the sewage permit dated August 2003 (Exhibit M) noting this permit had expired. Generally if a permit is two or three years old it is history and that is what he assumed when he prepared the original appraisal. Mr. Ketcham continued to refer to the email (Exhibit M) from Elizabeth Morgan (Environmental Health Specialist) indicating that the permit will not work today and the applicant would have to obtain a new permit. He did not add any value to the septic tank as he knew the tank wasn't going to work which was confirmed in the email from Ms. Morgan. Mr. Ketcham reiterated that the sewage permit has expired and they would have to start over again; the existing tank has no value and is a liability.

Mr. Ketcham continued to refer to state law with respect to permit expirations, CBC Section 105.5, as it relates to the expired building permit for the subject property.

The following exhibit for the applicant was entered into the record:

Exhibit O – Portion of Sierra County Code, Chapter 12.04 Building Code – 4 pages

Brief discussion ensued pertaining to how the septic and well were valued by the Assessor.

April 7, 2015

In response to Supervisor Adams' inquiry, Mr. Ketcham indicated he did not include any value to the septic or well as the appraised value has to represent a legal and lawful use. In his world they cannot include value on something that is unlawful, the septic tank is not permitted for RV use and could go away tomorrow.

Mr. Ketcham further addressed the foundation issue, noting there was a concrete stem wall for a slab, but no slab. What he is being told by Director Beals is in order to reuse the foundation it has to be re-engineered, so it may or may not work. Mr. Ketcham also explained with respect to the well, they have to prove there is a sufficient water supply and there are also a number of new building code requirements since the building permit was issued on the subject property.

In response to Chair Beard's inquiry, Mr. Ketcham reiterated that under state law the County has the latitude to give 180 day extension, but the home still has to meet current building code standards.

In response to Supervisor Schlefstein's inquiry, Mr. Ketcham clarified that a buyer cannot effectively use these plans without starting over and an informed buyer would not attribute much to the permit as they will have to redo everything.

Supervisor Adams referred to the three comps being superior to the subject property, noting he would suggest the subject property is 30 miles on pavement to Nevada City and questioned what makes these comps better than this.

Mr. Ketcham explained the comps are closer to Nevada City, North San Juan, etc.

Mr. Ketcham further referred to the Assessor's map (Exhibit 4) noting all of the blue comps are not actual land sales.

The Board took a break from 2:54 p.m. to 3:03 p.m. and reconvened with all members present.

County Counsel questioned Mr. Ketcham's statement "in his world valuation can only be based upon things that are lawfully permitted".

Mr. Ketcham clarified the Assessor operates based on the State Board of Equalization and ignores whether something is permitted or not, however buyers do not ignore this.

The Assessor questioned if Mr. Ketcham recognizes the Assessor's office performs property tax appraisals versus fee appraisals.

Mr. Ketcham indicated he does.

The Assessor further referred to Exhibit N and Mr. Ketchum's statement that the Board should not get bogged down on distances, noting R&T Code Section 402.5

April 7, 2015

specifically bogs itself down on distances. The Assessor further questioned if Mr. Ketchum believes 20 miles from the subject property is a sufficient location.

Mr. Ketcham responded it is a sufficient location as they are the best land comps out there.

The Assessor further questioned if the subject property which has 191 feet of dirt between the access gate and county maintained road is equivalent to a property that is 1.9 miles on a primitive dirt road,

Mr. Ketcham responded that it is not equivalent, but it is similar.

In response to the Assessor's inquiry as to whether Mr. Ketcham made an adjustment for the access, Mr. Ketcham indicated he did not.

In response to the Assessor's inquiry as to whether Mr. Ketcham was aware that the Assessor's office has to value property based on highest and best use, Mr. Ketcham indicated he is aware of this.

The Assessor further questioned if Mr. Ketcham has any studies indicating cost differences between power versus power, and referred to the Assessment Appeals Manual which states rules of thumb should not be considered rather only evidence based on the market. She also questioned if Mr. Ketcham visited the comparable properties.

Mr. Ketcham responded he did not have any studies nor did he visit the comparable properties.

Mr. Ketcham referred to the Assessor previously indicating she has access to the Nevada County MLS.

The Assessor responded that she does not subscribe to the Nevada County MLS but has access to the public portion of the MLS.

Mr. Ketcham indicated that he spoke to the Nevada County Board and confirmed the Assessor did not have access to the Nevada County MLS and therefore did not have full access to all of the details for the three land comps he used.

The Assessor indicated she doesn't purchase the MLS, but they contact other Assessor's offices for information as County Assessors can share all confidential information with each other.

In response to Mr. Ketcham's inquiry, the Assessor clarified they don't go outside of Sierra County unless it is unique property and because the State Board of Equalization dictates that the extraction method can be used when there are not sufficient vacant land sales. They are not experts on Nevada County properties and she would disagree that

April 7, 2015

the Mobley Springs Road and Grizzly Creek Road properties which are 1.9 and 3 miles on dirt roads are superior properties to the subject property.

In response to Mr. Ketcham's inquiry, the Assessor clarified that she did not have access to the three comps when she did the assessment, however she would not have used them.

Following considerable discussion, Mr. Ketcham concluded his presentation noting with respect to labeling a property as superior, you need to look carefully at the characteristics of the property. He also believes the information from the Sierra County Building Department is very instructive and informative information. Also, understand clearly that building codes have changed dramatically.

The Assessor concluded her presentation noting they valued this property as of May 29, 2013 so any tests or engineering reports done today or the next 6 months which would be permitted under the Building Department's extension of the permit, would be perspective. The property was purchased it has improvements and she is required to value the improvements whether they are permitted or not. The market does look to see if an improvement is permitted or not and this is recognized in the purchase price as banks will lend based on this information. Again, she is required to assess property for taxability and feels they have done so. Mr. Ketcham acknowledges there is a septic, a well and a foundation and they are all improvements to the subject property. The fact that they haven't been signed off by the County is irrelevant to her. When the contractor has completed a project it is considered construction. If Ms. Edwards had the property red tagged and removed it would be perspective from the date of that permit and removal forward, it would not go back to the date of purchase. She believes they have made a proper valuation based on the change of ownership dated May 29, 2013.

County Counsel suggested closing the hearing and taking the matter under submission at the April 21, 2015 Board meeting for deliberation and a tentative decision.

At 3:26 p.m. Chair Beard closed the hearing.

- 10.C.i. Minutes from the Sierra County Board of Equalization regular meeting held on November 4, 2014.
- 10.C.ii. Minutes from the Sierra County Board of Equalization regular meeting held on January 6, 2015.
- 10.C.iii. Minutes from the Sierra County Board of Equalization regular meeting held on January 20, 2015.

The Board moved to approve the minutes from the Sierra County Board of Equalization regular meetings held November 4, 2014, January 6, 2015 and January 20, 2015.

April 7, 2015

APPROVED. Motion: Adams/Roen/Unanimous Roll Call Vote: 5/0

- 10.C.vi. Stipulation to Assessed Valuation - Sierra Pacific Industries Assessment Appeal No. 2014/15-004.
- 10.C.iv. Stipulation to Assessed Valuation - Sierra Pacific Industries Assessment Appeal No. 2013/14-008.
- 10.C.v. Stipulation to Assessed Valuation - Sierra Pacific Industries Assessment Appeal No. 2013/14-013.

The Board moved to approve the stipulations to assessed valuation for Sierra Pacific Industries Assessment Appeal No. 2014/2015-004, 2013/2014-008 and 2013/2014-013.

APPROVED. Motion: Adams/Roen/Unanimous Roll Call Vote: 5/0

At 3:28 p.m. Chair Beard recessed the Board of Equalization meeting.

JIM BEARD, CHAIR
BOARD OF EQUALIZATION

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD OF EQUALIZATION

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
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AGENDA ITEM: Minutes from the Board of Equalization meeting held on April 21, 2015.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

STATE OF CALIFORNIA, COUNTY OF SIERRA

BOARD OF EQUALIZATION

*** M I N U T E S ***

APRIL 21, 2015

The Sierra County Board of Equalization met in regular session on Tuesday, April 21, 2015 in the Loyalton Social Hall, in the Loyalton City Park, Loyalton, CA.

Present: Lee Adams, Vice-Chair, Supervisor, District #1
Peter W. Huebner, Supervisor, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Chair, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
Rhetta Vander Ploeg, Assistant County Counsel

At 12:51 p.m. Chair Beard called the Board of Equalization meeting to order.

12. BOARD OF EQUALIZATION

12.A. Closed Session pursuant to Revenue & Taxation Code Section 1605.4 for Board of Equalization deliberations as to Assessment Appeal No. 2013/2014-014 filed by Debbie Edwards, Assessor's Parcel Number 006-120-002-0.

The Board met in closed session 12:51 p.m. to 1:32 p.m. Assistant County Counsel reported the Board of Equalization met in closed session regarding deliberations on the Edwards Assessment Appeal hearing, the closed session is continued to the May 4, 2015 Board meeting for a final decision, and there is no reportable action.

At 1:33 p.m. Chair Beard recessed the Board of Equalization meeting.

JIM BEARD, CHAIR
BOARD OF EQUALIZATION

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD OF EQUALIZATION

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Minutes from the Board of Equalization meeting held on May 5, 2015.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

STATE OF CALIFORNIA, COUNTY OF SIERRA

BOARD OF EQUALIZATION

*** M I N U T E S ***

MAY 5, 2015

The Sierra County Board of Equalization met in regular session commencing on Tuesday, May 5, 2015 in the Board of Supervisors Chambers, Courthouse, Downieville, CA.

Present: Lee Adams, Vice-Chair, Supervisor, District #1
Peter W. Huebner, Supervisor, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Chair, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
Jim Curtis, County Counsel

10.B. BOARD OF EQUALIZATION

At 10:46 a.m. Chair Beard called the Board of Equalization meeting to order.

10.C. Closed Session pursuant to Revenue & Taxation Code Section 1605.4 for continued Board of Equalization deliberations as to Assessment Appeal No. 2013/2014-014 filed by Debbie Edwards, Assessor's Parcel Number 006-120-002-0.

The Board met in closed session from 10:46 a.m. to 11:21 a.m. County Counsel reported with regards to the assessment appeal filed by Ms. Edwards regarding APN 006-120-002-0, the Board has adopted findings of fact and denied the appeal by a unanimous vote of the Board and the matter is now closed.

At 11:21 a.m. Chair Beard adjourned the Board of Equalization meeting.

JIM BEARD, CHAIR
BOARD OF EQUALIZATION

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD OF EQUALIZATION

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	--

DEPARTMENT: Board of Equalization APPROVING PARTY: Heather Foster, Clerk of the Board PHONE NUMBER: 289-3295

AGENDA ITEM: Applications for Changed Assessment No. 2014/2015-001 and 2014/2015-002, filed by Carroll Hayes, Assessor's Parcel Number 008-120-030-0 and 008-120-039-0.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Application for Changed Assessment and correspondence

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD _____	DATE _____
--------------------------	------------

APPLICATION NUMBER: 2014/15-001

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **FILED** SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK P.O. DRAWER D
 SEP 11 2014 DOWNIEVILLE, CA 95936

BY: HEATHER FOSTER DEPUTY

1. APPLICANT INFORMATION **APPLICATION NUMBER:**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>CARROLL S. HAYES ET AL.</u>		E-MAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>10535 OLD DON PEDRO RD</u>					
CITY <u>JAMESTOWN</u>	STATE <u>CA</u>	ZIP CODE <u>95327</u>	DAYTIME TELEPHONE <u>(209) 984-4048</u>	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY		E-MAIL ADDRESS			
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>008-120-0300</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION <u>SIERRA BUTTES WAGON RD</u> <u>SIERRA CITY, CALIFORNIA</u>	

PROPERTY TYPE SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE APARTMENTS. NUMBER OF UNITS: _____
 COMMERCIAL/INDUSTRIAL VACANT LAND
 AGRICULTURAL OTHER: _____
 BUSINESS PERSONAL PROPERTY/FIXTURES

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>194930</u>	<u>176050</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

BOE-305-AH (P2) REV. 07 (06-08)

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

- The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

- No change in ownership occurred on the date of _____
- Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

- No new construction occurred on the date of _____
- Base year value for the new construction established on the date of _____ is incorrect.

D. CALAMITY REASSESSMENT

- Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

- 1. All personal property/fixtures.
- 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

- Penalty assessment is not justified.

G. CLASSIFICATION

- Assessor's classification and/or allocation of value of property is incorrect.

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE Carroll Hayes	SIGNED AT (CITY, STATE) JAMES TOWN, CA	DATE 9-8-14
----------------------------	---	----------------

NAME
CARROLL S. HAYES

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

SEE OVER -

The difference in assessed value relates to a paved road that was installed approximately 26 years ago at a cost of \$10,000.

The assessment of the road is now at 16,460, yet the road is very deteriorated after 26 years of use.

I would like it to be removed from the rolls.

Thank you,

Carol D. Hayes

APPLICATION NUMBER: 2014115-002

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **SIERRA COUNTY CLERK**
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 11 2014

HEATHER FOSTER

BY: [Signature] DEPUTY APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) HAYES, CARROLL ET AL. E-MAIL ADDRESS R HAYES 714 @ AOL
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 10535 OLD DON PEDRO RD
 CITY JAMESTOWN STATE CA ZIP CODE 95327 DAYTIME TELEPHONE (209) 844-0481 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY N/A E-MAIL ADDRESS
 CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
 MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 008-120-0390 UNSECURED: ACCOUNT OR TAX BILL NUMBER
 PROPERTY ADDRESS OR LOCATION 8 SIERRA BOTTES MINE RD
SIERRA CITY, CALIFORNIA

PROPERTY TYPE SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE APARTMENTS. NUMBER OF UNITS: _____
 COMMERCIAL/INDUSTRIAL VACANT LAND
 AGRICULTURAL OTHER: _____
 BUSINESS PERSONAL PROPERTY/FIXTURES
 IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>193625</u>	<u>177165</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

BCE-305-AH (P2) REV. 07 (06-08)

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: _____
DATE OF NOTICE OR TAX BILL: _____

ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: _____
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

No change in ownership occurred on the date of _____
 Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

No new construction occurred on the date of _____
 Base year value for the new construction established on the date of _____ is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.
 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION

Assessor's classification and/or allocation of value of property is incorrect.

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.
 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

Are requested.
 Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

Yes.
 No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: Carroll S. Hayes SIGNED AT (CITY, STATE): JAMESTOWN, CA DATE: 9-8-14

NAME: CARROLL S. HAYES

FILING STATUS: OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

JEE AVER →

The difference in assessed value and my opinion of value relates to a water line that was installed to serve this home and property.

I feel the water line should have been included in the value of the home as is the case in most homes.

Thank you for your consideration.

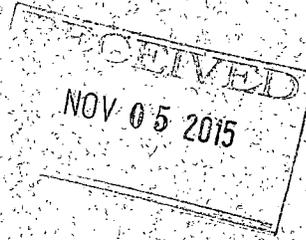
Carroll D. Hayes

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
Fax 530-289-2801
assessor@sierracounty.ws



Laura A. Marshall
Assessor



November 5, 2015

To: Heather Foster, Clerk of the Board of Equalization

From: Laura Marshall, Assessor 

RE: Assessment Appeal 2014/15-001
Assessment Appeal 2014/15-002
Carroll Hayes

APN: 008-120-030-0
008-120-039-0

On Friday, October 2, 2015, I met with Mr. Carroll Hayes in my office regarding his *Application for Changed Assessment* filed on September 11, 2014. While we did not receive any new data from Mr. Hayes, we were able to discuss the valuation issues pursuant to Sierra County Board of Equalization Administrative Rule 2004.

As of this date we are unable to resolve the valuation issues pertaining to the January 1, 2014 assessed value. Please schedule a Board of Equalization Hearing for the appeal noted above at your earliest convenience.

SIERRA COUNTY

Clerk-Recorder
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



Heather Foster
Clerk-Recorder

February 12, 2016

Mr. Carroll S. Hayes
10535 Old Don Pedro Rd.
Jamestown, CA 95327

RE: APPLICATION FOR CHANGED ASSESSMENT 2014/2015-001 and 2014/2015-002
APN's 008-120-030-0 and 008-120-039-0

Dear Mr. Hayes,

This is to advise you that a Board of Equalization Hearing will commence at 10:00 a.m. on Tuesday, April 5, 2015 in the in the Board of Supervisors' Chambers, Courthouse, Downieville, CA. The purpose of the hearing is for the Assessor and the Applicant to present evidence as to the taxable value of the property under appeal.

You or your designated agent is requested to be present at the above date and time. Any person, other than an attorney of law, purporting to act as agent for you shall, prior to the hearing, file with this office written authority to represent you at this hearing. An appearance by an officer or employee of a corporate applicant or by a relative (a husband appearing for his wife, or a wife for her husband, and sons or daughters for parents or vice versa) requires no written authorization.

The Board is required to find the taxable value of the property from evidence presented at the hearing and the Board can raise as well as lower or confirm the assessment being appealed. An application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

If you will be presenting evidence to the Board of Equalization, please bring eight (8) copies and an original to the meeting. All exhibits must be marked by the Clerk in advance of the hearing.

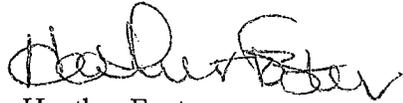
Page 2

Hayes Appeal Hearing Notice

For more information regarding your assessment appeal hearing please visit Sierra County's website at www.sierracounty.ca.gov/appeal or the State Board of Equalization's website at www.boe.ca.gov/proptaxes/asmappeal.htm.

Should you have any questions please do not hesitate to contact me.

Respectfully,

A handwritten signature in black ink, appearing to read "Heather Foster". The signature is written in a cursive style with a large initial "H".

Heather Foster
Clerk-Recorder

cc: The Honorable Laura A. Marshall, Sierra County Assessor

CERTIFICATE OF SERVICE

I, Heather Foster, declare as follows:

I am employed in the County of Sierra, California; I am over the age of eighteen years and not a party to the within cause. My business address is 100 Courthouse Square, Room 11 Downieville, CA 95936.

I am readily familiar with the practice of the County of Sierra in the processing of correspondence, said practice being that in the ordinary course of business, correspondence is deposited in the United States Postal Service the same day as it is placed for processing.

On February 12, 2016, I served the following document(s):

**Notice of Assessment Appeal Hearing
Applications for Changed Assessment No. 2014/2015-001 and 2014/2015-002
APN's 008-120-030-0 and 008-120-039-0**

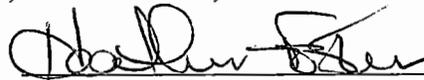
In said cause, on the following interested parties:

**Mr. Carroll S. Hayes
10535 Old Don Pedro Rd.
Jamestown, CA 95327**

X **BY U.S. POSTAL SERVICE (Mail):** I placed each such document in a sealed envelope addressed as noted above, with first-class mail postage thereon fully prepaid, for collection and mailing at Downieville, California, following the above-stated business practice, on this date.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on this 12th day of February, 2016, at Downieville, California.



Heather Foster, County Clerk/Recorder
County of Sierra, State of California

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: Department of Public Works and Transportation
APPROVING PARTY: Tim H. Beals
PHONE NUMBER: 530-289-3201

AGENDA ITEM: Public Hearing and adoption of resolution vacating an unnamed alley in Sierraville at the request of Jerome McCaffrey, as depicted in Book 15, Page 5 of Assessors Parcel Maps and as shown on attached Exhibit A to the resolution.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: A resolution of intent to vacate was adopted (2016-014) on February 16, 2016. Public hearing notice was duly posted and published in accordance with the requirements of the Streets and Highways Code.

FUNDING SOURCE: REQUESTING PARTY
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

WHEN RECORDED MAIL DOCUMENT TO:

**Tim H. Beals
Sierra County
Director of Transportation
Post Office Box 98
Downieville, CA 95936**

STATE OF CALIFORNIA, COUNTY OF SIERRA, BOARD OF SUPERVISORS

**IN THE MATTER OF VACATION OF A
STREET, HIGHWAY OR PUBLIC EASEMENT
AFFECTING A PUBLIC ACCESS EASEMENT IN
THE COMMUNITY OF SIERRAVILLE**

RESOLUTION NO. 2016-_____

WHEREAS, On February 16, 2016 the Sierra County Board of Supervisors adopted Resolution 2016-014 setting a date for a public hearing and declaring intent to vacate a portion of a public street, highway or public service easement, identified as a portion of an existing public access strip of land under jurisdiction of Sierra County as shown on Sierra County Assessor's Parcel Map Boo 15, Page 5, situated between Sierra County Assessor Parcels 015-052-003-0 and 015-052-004-0; and,

WHEREAS, Notice of Public Hearing for April 5, 2016 was duly published and posted as required by law.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Sierra find as follows:

- A) The notice of intent to vacate was duly published, posted, and mailed as required by law and a public hearing was conducted on the question of vacation of the public right of way or public easement and this Board has reviewed public testimony and staff reports as part of the record of proceedings; and,
- B) Based upon the record, the vacation of the referenced portion of the public easement is not necessary to present or prospective public use; and,
- C) Based upon the record, the proposed vacation shall be exempt from the California Environmental Quality Act, and the Planning Director is directed to file the appropriate exemption form with the County Recorder upon recordation of this resolution; and,

D) The vacation of the public interest in the right of way/public service easement area represented on Exhibit "A" is hereby approved and the Clerk of the Board is directed to record this resolution consistent with the law.

Adopted by the Board of Supervisors of the County of Sierra, State of California on the 5th day of April, 2016 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

CHRISTIAN CURTIS
DEPUTY COUNTY COUNSEL

EXHIBIT "A"

ABANDONMENT DESCRIPTION

All that certain real property being a portion of an unnamed alley situate in the Northeast 1/4 of Section 13, Township 20 North, Range 14 East, M.D.M., in the unincorporated Town of Sierraville, County of Sierra, State of California and being more particularly described as follows:

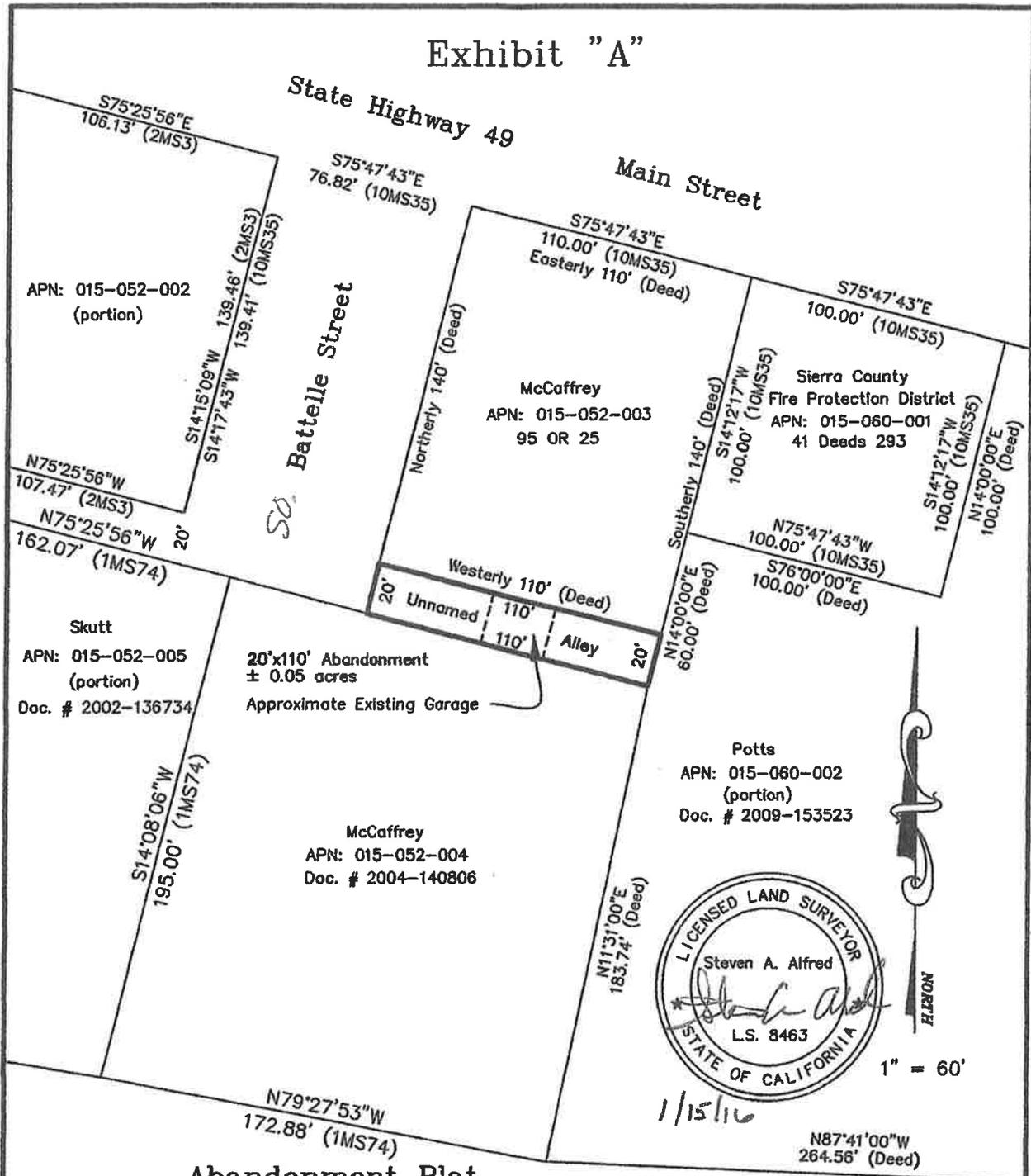
Beginning at the Southwest corner of that certain piece, part or parcel of land described in the Quitclaim Deed to Jerome L. McCaffery, Jr., recorded January 11, 1982 in Volume 95 at Page 25, Sierra County Official Records, said point being the intersection of the easterly sideline of Battelle Street and the northerly sideline of said unnamed alley; thence from said Point of Beginning, along said northerly sideline of the unnamed alley, easterly 110 feet, more or less, to the westerly line of that certain parcel of land described in the Grant Deed to Lynne S Potts, recorded November 19, 2009 as Document # 2009153523, Sierra County Official Records; thence along said westerly line, southerly 20 feet, more or less, to the Southeast corner of said unnamed alley as described in the immediately aforementioned grant deed; thence along the southerly sideline of said unnamed alley, westerly 110 feet, more or less, to the southerly extension of said easterly sideline of Battelle Street; thence along said southerly extension of the easterly sideline of Battelle Street, northerly 20 feet, more or less, to the Point of Beginning.

Said abandonment parcel containing 2,200 square feet, more or less.



1/15/16

Exhibit "A"



Abandonment Plat prepared for Jerome L. McCaffrey

A Portion of an Unnamed Alley
Situate in the NE 1/4 of Section 13
Township 20 North, Range 14 East, M.D.M.
Unincorporated Area ~ Sierra County ~ California
January, 2016



1" = 60'

Steven A. Alfred
Profession Land Surveyor
P.O. Box 916
Loyalton, CA 96118
(530) 826-4587

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: County Counsel APPROVING PARTY: James A. Curtis PHONE NUMBER: 289-3212

AGENDA ITEM: Introduction and first reading of an Ordinance amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; repealing Section 8.01.250 of the Sierra County Code; and adding Chapter 8.02 pertaining to administrative penalties for public nuisances created by cultivation of medical marijuana in violation of Chapter 8.01 of the Sierra County Code

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Draft Ordinance

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

ORDINANCE NO. _____

Amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; Repealing Section 8.01.250 of the Sierra County Code; and Adding Chapter 8.02 Pertaining to Administrative Penalties for Public Nuisances Created by Cultivation of Medical Marijuana in Violation of Chapter 8.01 of the Sierra County Code

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:

Ordinance Section One:

Findings and Purpose:

In adopting this Ordinance the Board of Supervisors finds as follows:

A. In 1996, the voters of the State of California approved Proposition 215 (codified as California Health and Safety Code section 11362.5 and entitled “The Compassionate Use Act of 1996”). Proposition 215 was intended to enable persons who are in need of marijuana for medical purposes to use it without fear of criminal prosecution under limited, specified circumstances. Proposition 215 further provides that “nothing in this section shall be construed to supersede legislation prohibiting persons from engaging in conduct that endangers others, or to condone the diversion of marijuana for non-medical purposes.” The ballot arguments supporting Proposition 215 expressly acknowledged that “Proposition 215 does not allow unlimited quantities of marijuana to be grown anywhere.”

B. In 2004, the Legislature enacted SB 420, codified as California Health and Safety Code section 11362.7 et seq., and referred to as “The Medical Marijuana Program Act” (hereinafter referred to as MMPA). As subsequently amended the MMPA, under California Health & Safety Code section 11362.83 the counties are expressly allowed to adopt and enforce ordinances that are consistent with the MMPA. In addition the courts in California have recognized and upheld the right of counties and cities to ban or to otherwise regulate the cultivation of marijuana – reference is to *Browne v. County of Tehama*, 213 Cal. App. 4th (2013); also see *Maral v. City of Live Oak*, 221 Cal.App.4th 975.

C. On October 9, 2015, the State of California enacted AB 243, AB 266, and SB 643, which bills regulate various activities pertaining to marijuana, including the cultivation and distribution of marijuana. Under these recently enacted State laws, counties are expressly allowed to ban or to regulate cultivation of marijuana within their jurisdiction

D. The County’s geographic and climatic conditions, which include densely forested areas receiving substantial precipitation, along with the sparse population in many areas of the County, provide conditions that are favorable to marijuana cultivation. Marijuana growers can achieve a

high per-plant yield with high economic value because of the County's favorable growing conditions.

E. The indoor cultivation of substantial amounts of marijuana within a residence presents potential health and safety risks to those living in the residence, especially to children, including but not limited to increased risk of fire from grow light systems and improper electrical wiring, exposure to fertilizers, pesticides, anti-fungus/mold agents, and exposure to potential property crimes targeting the residence.

F. Cities and counties throughout the State have reported adverse impacts from marijuana cultivation, including but not limited to increased risks of criminal activity, acts of violence in connection with attempts to protect or steal marijuana grows, degradation of the natural environment, unsanitary conditions, violations of building codes, disagreeable odors, and negative effects on physical, mental and community health. The creation of persistent strong odors as marijuana plants mature and flower is offensive to many people, results in complaints of respiratory problems, and creates an attractive nuisance, alerting persons to the location of valuable marijuana plants and creating an increased risk of crime. Accordingly, the Board of Supervisors finds that the unregulated cultivation of marijuana in the unincorporated area of Sierra County can adversely affect the health, safety, and well-being of the County and its residents.

G. It is the purpose and intent of this Ordinance to implement State law by regulating the cultivation of marijuana and related activities in a manner consistent with State law. It is also the intent of this Ordinance to balance the needs of medical patients and their caregivers and to promote the health, safety, and general welfare of the residents and businesses within the unincorporated territory of the County of Sierra. This Ordinance is intended to be consistent with Proposition 215 and Senate Bill 420 as well as the newly enacted State regulations embodied in AB 266, AB 243 and SB 643. The intent and purpose of this Ordinance is to establish reasonable regulations regarding the manner in which marijuana may be cultivated, including restrictions on the amount and location of marijuana that may be cultivated on any parcel, in order to protect the public's health, safety, and welfare in Sierra County, and to address the adverse impacts previous local regulations have failed to curtail.

H. The Board of Supervisors finds that the regulations established by this Ordinance relating to marijuana cultivation and related activities is proper and necessary to address the risks and adverse impacts as stated herein, that are especially significant if the amount of marijuana cultivated on a single Parcel is not regulated and substantial amounts of marijuana are thereby allowed to be concentrated in one place.

I. Nothing in this Ordinance shall be construed to allow the use of marijuana for non-medical purposes, or allow any activity relating to the cultivation, distribution, processing, storage, transportation or consumption of marijuana that is otherwise illegal under State or Federal law. No provision of this Ordinance shall be deemed to be a defense or immunity to any action brought against any person in Sierra County by the Sierra County District Attorney, the Attorney General of the State of California, or the United States of America.

J. In Sierra County, the typical growing season for Marijuana is approximately April through September of each year. Surrounding counties have adopted restrictions and, in some

cases, bans on the cultivation of marijuana in their jurisdictions. The Board of Supervisors finds that if the regulations set forth in this Ordinance are not adopted then it is likely that Sierra County will continue to encounter increasing numbers of marijuana cultivation sites of increasing size, in locations which will result in public nuisances to the surrounding communities and their residents.

K. There is an immediate need to provide certainty and guidance to those who might choose to cultivate marijuana in Sierra County and to preserve the public peace, health and safety of Sierra County residents by regulating and addressing the public nuisances associated with marijuana cultivation. In addition, if marijuana cultivation is not immediately further regulated, large numbers of illegal marijuana cultivation sites may be introduced into the local market in the near term.

Ordinance Section Two:

Section 8.01.030 of the Sierra County Code is hereby amended to read:

8.01.030 Definitions

As used herein the following definitions shall apply:

- A. “Accessory Structure” means a separate and legally permitted building or structure located on the same Legal Parcel as a Primary Place of Residence.
- B. “Child Care Center” means any licensed child care center, daycare center, childcare home, or any preschool.
- C. “Church” means a structure or leased portion of a structure, which is used primarily for religious worship and related religious activities.
- D. “Cultivation” or “Cultivate” means the grading, planting, growing, harvesting, drying, curing, trimming, processing, testing or storage, or any combination of these activities, of one or more marijuana plants or any part thereof in any location, indoor or outdoor, including from within a fully enclosed and secure building.
- E. “Commercial Cannabis Activity” shall have the same meaning as set forth in Business & Professions Code section 19300.5(k) and shall include all commercial cannabis-related activities contemplated by or for which a license may be required as set forth in AB 266, AB 243, and SB 643 and (codified in the California Business & Professions Code, Government Code, Health and Safety Code, Labor Code and Revenue and Taxation Code) and shall include delivery of marijuana to any person or entity within Sierra County.
- F. “Enforcement Officer” means the Sheriff, or his authorized deputies or designees, or any person employed by the County of Sierra and appointed to the position of code enforcement officer, each of whom is independently authorized to enforce this chapter.

G. “Fence” shall mean a wall or barrier connected by boards, masonry, rails, panels or any other materials for the purpose of enclosing space or separating parcels of land. For purposes of this Chapter, the term “Fence” does not include tarpaulins, cloth material, scrap material, bushes or hedgerows but must be such as to obstruct vision through the fence. Bushes or hedgerows may constitute a fence but must be such as to obstruct vision through the bushes or hedgerows if of adequate height to provide effective screening of the marijuana from outside of the Parcel.

H. “Hazardous Materials” means any substance that is “flammable, explosive, reactive, corrosive or toxic”, as further defined in California Health and Safety Code sections 25501 and 25503.5, as may be amended.

I. “Hearing Officer” means a person designated by the Board of Supervisors to conduct administrative hearings as provided in this Chapter.

J. “Identification Card” shall have the same definition as California Health and Safety Code section 11362.5 et seq., as may be amended.

K. “Indoor” or “Indoors” means within a fully enclosed and secure structure that complies with the California Building Code (Title 24, California Code of Regulations) for that specific occupancy type, as adopted by the County of Sierra. Indoors does not include structures that are exempt from the requirement to obtain a building permit under the Sierra County Code and Cultivation of Marijuana is prohibited in any such structure. Any structure used for Cultivation of Marijuana shall have a complete roof enclosure supported by connecting walls extending from the ground to the roof, and a foundation, slab, or equivalent base to which the floor is securely attached. The structure must be secure against unauthorized entry, accessible only through one or more lockable doors, and constructed of solid materials that cannot easily be broken through, such as 2” x 4” or thicker studs overlain with 3/8” or thicker plywood or equivalent materials. Exterior walls must be constructed with non-transparent material. Plastic sheeting, regardless of gauge, or similar products do not satisfy these requirements.

L. “Legal Parcel” means any parcel of real property that may be separately sold in compliance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7 of the California Government Code).

M. “Marijuana” shall have the same meaning as that set forth in Health and Safety Code section 11018, as may be amended. Marijuana, Medical Marijuana, and the Cultivation thereof, as defined in this Chapter shall not be considered an agricultural activity, operation or facility under Civil Code section 3482.5 or an Agricultural Product or an Agricultural Operation.

N. “Marijuana Plant” means any mature or immature marijuana plant, including without limitation, any marijuana seedling.

O. “Medical Marijuana” shall mean Marijuana recommended by a licensed physician, in accordance with California Health and Safety Code sections 11362.5

through 11362.83, commonly referred to as the Compassionate Use Act and the Medical Marijuana Program Act.

P. “Medical Marijuana Collective” means Qualified Patients and/or designated Primary Caregivers of Qualified Patients, who associate, or form a cooperative in accordance with Section 12300 of the Corporations Code, within the unincorporated area of the County in order to collectively or cooperatively cultivate Marijuana for medical purposes, as provided in Health and Safety Code section 11362.775, as may be amended. The term collective shall include “cooperative” unless the context clearly indicates otherwise.

Q. “Outdoor” or “Outdoors” means any location that is not “Indoors” within a fully enclosed and secure structure as defined herein.

R. “Outdoor Cultivation” shall be deemed to include cultivation in a properly constructed greenhouse.

S. “Outdoor Living Area” means any patio, deck, barbecue, sitting area, dining area, pool, hot tub, enclosed yard or other outdoor space or amenity which is designed and/or used for outdoor living and entertainment.

T. “Parcel” means a “Legal Parcel” as defined herein.

U. “Primary Caregiver” (also sometime referred to as a “Qualified Caregiver”) shall have the definition set forth in Health and Safety Code section 11362.7(d), as may be amended and as interpreted by the California Supreme Court in the case of *People v. Mentech* 45 Cal. 4th 274.

V. “Primary Place of Residence” shall mean the Residence at which a Qualified Patient or Primary Caregiver resides, uses or otherwise occupies on a full-time, regular basis.

W. “Qualified Patient” shall have the definition as set forth in Health and Safety Code sections 11362.7(c) and (f), as may be amended.

X. “Residence” shall mean a fully enclosed permanent structure used, designed or intended for human occupancy that, in compliance with applicable building codes and other applicable statutes or ordinance, has been legally established, permitted, or certified as single-family or multi-family dwelling in accordance with the County Code. Recreational Vehicles (RVs), trailers, motorhomes, tents or other vehicles shall not constitute a Residence for purposes of this Chapter, irrespective of whether any such vehicle is otherwise permitted or allowed under the Sierra County Code for temporary occupancy.

Y. “School” means an institution of learning for minors, whether public or private, offering a regular course of instruction required by the California Education Code. This definition includes a nursery school, kindergarten, elementary school, middle or junior high school, senior high school, or any special institution of education, but it does not

include a vocational or professional institution of higher education, including a community or junior college, college or university.

Z. “School Evacuation Site” means any location designated by formal action of the governing body, Superintendent, or Principal of any school as a location to which juveniles are to be evacuated to, or are to assemble at, in the event of any emergency or other incident at the school.

AA. “Sheriff” or “Sheriff’s Office” means the Sierra County Sheriff’s Office or the authorized representatives thereof.

BB. “Youth-Oriented Facility” means any facility that caters to or provides services primarily intended for minors, or the individuals who regularly patronize, congregate or assemble at the establishment are predominantly minors.

Ordinance Section Two:

Section 8.01.040 of the Sierra County Code is hereby amended to read:

8.01.040 Nuisance Declared; Cultivation Restrictions

A. The Cultivation of Marijuana, either Indoors or Outdoors, on any Parcel in an area or in a quantity greater than as provided herein, or in any other way not in conformance with or in violation of the provisions of this Chapter, or otherwise in a manner that violates any other provision of State law or the Sierra County Code, is hereby declared to be a public nuisance that may be abated by any means available by law. No person owning, leasing, occupying, or having charge or possession of any Parcel within the County shall cause, allow, suffer, or permit such Parcel to be used for the Cultivation of Marijuana in violation of the California Health and Safety Code or this Chapter. The provisions of Chapter 15.40 of the Sierra County Code regarding non-conforming uses shall not apply to the Cultivation of Marijuana.

B. Commercial Cannabis Activity of any nature and in any amount or quantity within the unincorporated territory of Sierra County is hereby prohibited.

C. Marijuana Cultivation is prohibited on any Parcel within the unincorporated territory of Sierra County except as an accessory use to a legally established Residence on a Legal Parcel.

D. Medical Marijuana Cultivation may be undertaken only by:

1. A Qualified Patient who occupies a legal Residence on the Legal Parcel being used for Medical Marijuana Cultivation as his or her primary place of Residence.
2. A Primary Caregiver on behalf of his or her Qualified Patient(s) but only on a Legal Parcel with a legal Residence which is occupied by the Qualified Patient or by the Primary Caregiver as his or her primary place of Residence.

3. In conformance with all applicable State and local laws, including all regulations and restrictions as set forth in this Chapter.

E. Indoor Medical Marijuana Cultivation is allowed only within a legal structure that meets the definition of Indoor as set forth in this Chapter, 8.01, and complies with all applicable provisions of the Sierra County Code. Structures that are exempt from the requirement to obtain a building permit under the Sierra County Code shall not be used for the Cultivation of Marijuana, provided however, that Cultivation in a greenhouse shall, pursuant to subsection (F), below, be allowed as Outdoor Cultivation, subject to the provisions and restrictions as otherwise set out in this Chapter, 8.01 of the Sierra County Code. Lights used indoors shall comply with all applicable laws, including without limitation, restrictions on the use of lights or lighting that interferes with the use of any radio or other communication device.

F. Outdoor Marijuana Cultivation may, subject to the other provisions and restriction established in this Chapter, 8.01, of the Sierra County Code, only occur on a Legal Parcel that is not less than two (2) acres in size. Cultivation within any detached greenhouse shall be considered Outdoor Cultivation.

1. All Marijuana grown outside of any building must be fully enclosed by an opaque fence at least six (6) feet in height if the Marijuana is visible from any location off of the property which contains the growing Marijuana. Bushes and hedgerows, may constitute an adequate fence under this subdivision if sufficient to prevent a view of the Marijuana.
2. Any outdoor area in which the Marijuana is cultivated shall be set back at least thirty (30) feet from all boundaries of the Parcel. Such setback distance shall be measured in a straight line from the fence required by subdivision (F)(1), to the boundary line of the Parcel.
3. No lights may be used outdoors as part of the growing of Marijuana, which prohibition shall also apply to greenhouses.

G. Notwithstanding any other provision of this Chapter (8.01) to the contrary, the following limitations apply to Cultivation of Marijuana, both as to Indoor and to Outdoor Cultivation on any property located within the unincorporated area of Sierra County. These limitations apply irrespective of the number of Qualified Patients or Primary Caregivers residing at the Parcel or participating directly or indirectly in the Marijuana Cultivation activity. These limitations also apply to any person Cultivating Medical Marijuana as a Primary Caregiver(s) for Qualified Patients.

1. Medical Marijuana Cultivation shall be limited to ten (10) Marijuana plants, whether mature or immature, which Cultivation shall not exceed a total area of one hundred (100) square feet. Plants may be grown in no more than ten (10) planting beds, the total aggregate of all ten beds not to exceed the maximum of one hundred (100) square feet and all plants to be within fifty (50) feet of each other.
2. Notwithstanding the limits set out in subparagraph G.1, above, as to the number

of plants allowed to be cultivated, any person growing Medical Marijuana shall be allowed to grow no more than twenty (20) starter plants within the area not to exceed the restrictions set out in subparagraph G.1, above. For the purpose of this section, starter plants shall mean a plant that is less than twenty-four (24) inches in vertical height. The provisions for growing of starter plants is not to be construed to be in addition to the plant count and area limits established in subsection G.1, above. On or after August 1st of each year, no Marijuana plant growing on any property shall be deemed to be a starter plant, irrespective of the size of the plant.

These limits apply as to each Qualified Patient residing on the property or to each Primary Caregiver.

3. Cultivation on any Parcel shall be for no more than two (2) individuals, whether as Qualified Patients and/or Primary Caregivers, such that no more than twenty (20) Marijuana plants within a square footprint not to exceed two hundred (200) square feet shall be allowed on any Parcel.
4. No Marijuana plant shall exceed a height limit of ten (10) feet and cultivation of Marijuana on tiers or any basis for stacking plants within the allowed footprint is prohibited.

H. Cultivation of Marijuana is prohibited Outdoors on any Parcel located within the following areas:

1. Upon any Parcel located within one hundred (100) feet of any School, Church, Park, Child Care Center, or Youth-Oriented Facility. Such distance shall be measured in a straight line from the Fence or other enclosure required by this Chapter to the nearest boundary line of the Parcel upon which the School, Church, Park, Child Care Center, or Youth-Oriented Facility is located.
2. In any location where the Marijuana would be visible from the public right-of-way or publicly traveled private roads at any stage of growth

I. All Cultivation areas shall comply with the following requirements:

1. All Marijuana Cultivation shall be shielded from public view at all stages of growth. All Cultivation areas shall be adequately secure to prevent unauthorized entry, including a secure locking mechanism that shall remain locked at all times when a Qualified Patient or Primary Caregiver is not present within the Cultivation area.
2. There shall be no exterior evidence of Cultivation from a public right-of-way or publicly traveled private road.
3. Marijuana Cultivation shall not adversely affect the health, safety, or general welfare of persons at the Cultivation site or at any nearby residence by creating dust, glare, heat, noise, noxious gasses, odor, smoke, traffic, or vibration, by the

use or storage of hazardous materials, processes, products or wastes, or by any other way. The Cultivation of Marijuana shall not subject residents of neighboring parcels who are of normal sensitivity to reasonably objectionable odors.

4. All new structures used or intended for use in Indoor Cultivation shall submit complete construction plans for review to the Building Department, obtain building permits, and obtain required building inspections and a final certificate of occupancy prior to the start of any Indoor Cultivation activities.
5. All electrical, mechanical, and plumbing used for ~~Indoor~~ Cultivation of Marijuana shall be installed with valid electrical, mechanical, and plumbing permits issued and inspected by the Sierra County Building Department, which building permits shall only be issued to the legal owner of the Parcel.
6. All structures used for Cultivation of Marijuana shall contain adequate ventilation, air filtration and odor control filters to prevent odor, mold and mildew in any area used for Cultivation or which is used as, designed or intended for human occupancy, or on adjacent Parcel.
7. Indoor grow lights shall not exceed one thousand two hundred watts (1200W) and shall comply with the California Building, Electrical and any applicable Fire Codes. Gas products (including, without limitation, CO₂, butane, propane and natural gas), or generators shall not be used within any structure used for Indoor Cultivation. Grow light systems associated with Cultivation shall be shielded to confine light and glare to the interior of the structure and shall conform to all applicable building and electrical codes. Lights used indoors shall not interfere with the use of any radio or other communication devices.
8. Any lights used for the Cultivation of Marijuana shall be shielded or otherwise positioned in a manner that will not shine light outside of the structure in which the Cultivation occurs and shall comply with the requirements of the Sierra County Code and provisions of State law.
9. The Cultivation of Marijuana shall not exceed the noise level standards as set forth in the County General Plan.
10. Wherever Medical Marijuana is grown, a copy of a current and valid, State-issued Medical Marijuana identification card, physician recommendation or Affidavit as set forth in this Section must be displayed at or immediately adjacent to the Cultivation area, in such a manner as to allow law enforcement officers to easily see the recommendation or Affidavit. If a Qualified Patient has a verbal medical recommendation, then the Qualified Patient shall provide an Affidavit setting forth the name and contact information of the physician making the recommendation, the date of the recommendation and amount(s) of Marijuana recommended by the physician. The Affidavit shall be signed under penalty of perjury under the laws of the State of California.

11. If the person(s) Cultivating Marijuana on any Legal Parcel is/are not the legal owner(s) of the Parcel, the person(s) who is/are Cultivating Marijuana on such Parcel shall, (a) give written notice to the legal owner(s) of the Parcel prior to commencing Cultivation of Marijuana on such Parcel, and (b) shall obtain a signed and notarized letter from the legal owner(s) consenting to the Cultivation of Marijuana on the Parcel. The person(s) Cultivating Marijuana shall obtain this written letter of consent from the legal owner prior to Cultivating Marijuana on the Parcel and at least annually thereafter. A copy of the most current letter of consent shall be displayed in the same immediate area as the recommendations set forth in section 8.01.040 (G)(10) in such a manner as to allow law enforcement officers to easily see the letter of consent without having to enter any building of any type. The person(s) Cultivating Marijuana shall maintain the original letter of consent on the Parcel at which Marijuana is being Cultivated and shall provide the original letter to the Enforcement Officer for review and copying upon request. The Sheriff may prescribe forms for such letters.
12. The use of Hazardous Materials for and/or in association with the Cultivation of Marijuana, except for limited quantities of Hazardous Materials that are below State of California threshold, is prohibited. Any Hazardous Materials stored shall maintain a minimum setback distance of one hundred (100) feet from any private drinking water well, spring, water canal, creek or other surface water body, and two hundred (200) feet from any public water supply well *or source*. The production of any Hazardous Waste as part of the Cultivation process shall be prohibited.
13. All Parcel used for the Cultivation of Marijuana shall have a legal and permitted water source on the Parcel and shall not engage in unlawful or unpermitted diversion *or* drawing of surface water or permit illegal discharges of water from the Parcel.

J. Accessory Structures used for the Cultivation of Marijuana shall meet all of the following criteria:

1. The accessory structure, regardless of size, shall be legally constructed in accordance with all applicable development permits and entitlements including, but not limited to, grading, building, structural, electrical, mechanical and plumbing permits approved by applicable federal, state and local authorities prior to the commencement of any Cultivation activity. The conversion of any existing accessory structure, or portion thereof, for Cultivation shall be subject to these same permit requirements and must be inspected for compliance by the applicable federal, state and local authorities prior to commencement of any Cultivation activity.
2. The accessory structure shall not be built or placed within any setback as required by the Sierra County Code or approved development permit or entitlement.
3. The accessory structure shall be equipped with permanently installed and permitted electricity, and shall not be served by temporary extension cords.

Electrical wiring conductors shall be sized based on the current California Electrical Code with anticipated loads identified.

4. The accessory structure shall be equipped with a permanently installed and permitted odor control filtration and ventilation system adequate to prevent any odor, humidity, or mold problem within the structure, on the Parcel, or on adjacent Parcels.
5. If the accessory structure is a greenhouse, the panels shall be of glass or polycarbonate and should be opaque for security and visual screening purposes. Where the greenhouse panels are not obscure, the greenhouse shall be screened from view by a solid Fence.

K. Where the provisions of this Chapter are more restrictive than other provisions of the Sierra Code, the provisions of this Chapter shall govern.

L. Nothing herein shall limit the ability of the Chief Building Official or designee, Fire Marshall or designee, or any other state or local employees or agents from entering the property to conduct the inspections authorized by or necessary to ensure compliance with this Chapter, or the ability of the Sheriff to make initial inspections or independent compliance checks. The Sheriff is authorized to determine the number and timing of inspections that may be required.

Ordinance Section Three:

Section 8.01.080 of the Sierra County Code is hereby amended to read:

8.01.080 Administrative Review

A. Any person upon whom a notice to abate unlawful Marijuana Cultivation has been served may appeal the determination of the Enforcement Officer that the conditions set forth in the notice constitute a public nuisance. A Hearing Officer assigned by the County Clerk, pursuant to the procedures set out in Chapter 8.02, shall hold an administrative appeal hearing to determine if a nuisance exists which should be abated in accordance with the provisions of this Chapter. Any such administrative review shall be commenced by filing a written request for a hearing with the County Clerk within ten (10) calendar days after the date that said notice was served. The written request shall include a statement of all facts supporting the appeal. The time requirement for filing such a written request shall be deemed jurisdictional and may not be waived. In the absence of a timely filed written request that complies fully with the requirements of this section, the findings of the Enforcement Officer contained in the notice shall become final and conclusive on the eleventh day following service of the notice.

B. Upon timely receipt of a written request for hearing which complies with the requirements of this section, the County Clerk shall assign a Hearing Officer who shall then set a hearing date not less than seven (7) days nor more than thirty (30) days from the date the request is filed. The Clerk shall send written notice of the hearing date to the requesting party, to any other parties upon whom the notice is served, and to the Enforcement Officer.

C. Any hearing conducted pursuant to this Chapter need not be conducted according to technical rules relating to evidence, witnesses and hearsay. Any relevant evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs regardless of the existence of any common law or statutory rule which might make improper the admission of the evidence over objection in civil actions. The Hearing Officer has discretion to exclude evidence if its probative value is substantially outweighed by the probability that its admission will necessitate undue consumption of time.

D. The Hearing Officer may continue the administrative hearing from time to time.

E. The Hearing Officer shall consider the matter *de novo*, and may affirm, reverse, or modify the determinations contained in the notice to abate unlawful Marijuana Cultivation. The Hearing Officer shall issue a written decision which shall be mailed to, or personally served upon, the party requesting the hearing, any other parties upon whom the notice was served, and the Enforcement Officer.

F. The decision of the Hearing Officer shall be final and conclusive.

Ordinance Section Four:

Section 8.01.250 of the Sierra County Code, Regarding Misdemeanor Penalty, is hereby deleted.

Ordinance Section Five:

Chapter 8.02 Regarding Administrative Penalties for Public Nuisances Created by Cultivation of Medical Marijuana in Violation of Chapter 8.01 of the Sierra County Code, is hereby added to read:

Chapter 8.02 Administrative Penalties for Public Nuisances Created by Cultivation of Medical Marijuana in Violation of Chapter 8.01 of the Sierra County Code

8.02.010 Effect

The provisions of this Chapter are adopted pursuant to the authority contained in Government Code Section 53069.4 and are in addition to and shall take precedence over any other provisions of the Sierra County Code with respect to any violation of Chapter 8.01 regulating to Marijuana activities within the unincorporated territory of the County and nothing shall prevent the immediate issuance of a citation pursuant to this Chapter 8.02, with or without a notice of order of abatement upon confirmation of a violation of Chapter 8.01.

8.02.020 Purpose of Administrative Penalties on Public Nuisance

- A. This Chapter is adopted to achieve the following goals:
1. To protect the public health, safety and welfare of the communities and citizens in the County of Sierra;
 2. To provide a method to penalize responsible parties who fail or refuse to comply with Medical Marijuana Cultivation provisions of the Sierra County Code (ordinances); and
 3. To minimize the expense and delay which may otherwise occur if the County pursues violations by responsible parties in the civil or criminal justice system.
- B. The procedures established in this Chapter shall be in addition to any applicable criminal, civil or other legal remedies established by law and available to address violations of State law and/or violations of the Sierra County Code (hereinafter, “County Code” or “Code”).
- C. Notwithstanding any other provision of this Code, whenever an act, event or condition results in violation of Chapter 8.01 of this Code, the procedures set out in this Chapter may be used to impose an administrative penalty on violators.

8.02.030 Definitions

As used in this chapter:

- A. “Citation” or “administrative citation” means a civil citation issued pursuant to this Chapter stating that there has been a violation of one or more provisions of Chapter 8.01 of this code and setting the amount of the administrative penalty to be paid by the responsible party.
- B. “Days” means calendar days.
- C. “Enforcement Officer” or “Official” means the Building Official, Code Enforcement Officer, Sheriff or designee, or any other individual designated by the Board of Supervisors to enforce and administer the provisions of this Chapter and/or Chapter 8.01 of the Sierra County Code.
- D. “Responsible Party” means an individual, association, co-partnership, political subdivision, government agency, municipality, industry, public or private corporation, firm, organization, partnership, joint venture or any other entity whatsoever whose action or actions caused or contributed to violations of codes specified in this chapter.
- E. “Year” means three-hundred and sixty-five (365) days.

8.02.040 Administrative penalty

- A. Any Responsible Party violating any provision of Chapter 8.01 of this Code may be issued an administrative citation by a Enforcement Officer designated by the Board of

Supervisors in accordance the provisions established by this Chapter. The administrative citation shall impose a penalty/fine for each and every Marijuana Plant cultivated in violation of Chapter 8.01 shall be: (1) One Thousand Dollars (\$1,000) per plant; plus (2) One Hundred Dollars (\$100) per plant per day the plant remains unabated past the abatement deadline set forth in the notice of abatement order.

B. Each and every day a violation of the provisions of the code exists constitutes a separate and distinct offense and shall be subject to citation.

C. The Enforcement Officer may issue a citation for a violation not committed in the Official's presence, if the Official has determined through investigation that the responsible party did commit or is otherwise responsible for the violation.

8.02.050 Procedures

A. The administrative citation shall be issued on a form containing:

1. The name and address of the property owner(s), as such persons' names appear on the last equalized assessment roll, any lessees and responsible parties and the physical address of the property or location where the violation exists or occurred;
2. A statement of the acts, events or conditions which resulted in a violation of the Code, including a reference to the appropriate title and chapter and the date of occurrence of the violation(s) included within the citation;
3. The amount of the administrative penalty imposed by the citation;
4. A statement explaining how, where, to whom, and within what number of days the penalty shall be paid;
5. Identification of appeal rights, including the time within which the administrative citation may be contested and how to contest the citation; and
6. The signature of the Official issuing the citation along with the date of issuance of the citation.

B. The administrative citation shall be served upon the owner of the real property, the lessee and any other responsible party. Failure of the Enforcement Officer to serve any party as required in this section shall not invalidate any provisions of this Chapter.

C. Service of an administrative citation may be made upon the parties either by personal delivery or by first class mail postage prepaid, return receipt requested, and shall be deemed completed when it is served to the address of record of the responsible party.

D. In lieu of personally serving the parties by personal delivery or first class mail postage prepaid, service of the administrative citation and any amended or supplemental citation may be made by substituted service, and may be accomplished as follows:

1. By leaving a copy during usual business hours with the person who is apparently in charge at the recipient's place of business, and by thereafter mailing by first class mail postage prepaid a copy to the recipient at the address where the copy was left, or
2. By leaving a copy at the recipient's dwelling or usual place of abode, in the presence of a competent member of the household, and thereafter mailing by first class mail postage prepaid a copy to the recipient at the address where the copy was left; or
3. In the event the party cannot be served by first class mail postage prepaid, or cannot be personally served and has a property manager or rental agency overseeing the parcel, substituted service may be made as set forth above in subsection (1.) of this section upon the property manager or rental agency; or
4. Substitute service may be effected by posting the property with the administrative citation and mailing a copy of the citation by first class mail postage prepaid to the party in violation at the address of the property where the violation exists; or
5. If the party cannot be located or service cannot be effected as set forth in this section, service may be made by publication in a newspaper of general circulation.

E. Failure of any party to receive such administrative citation shall not affect the validity of any proceedings taken under this section against any other party. Service by first class mail postage prepaid in the manner provide in this section shall be effective on the date of mailing.

8.02.060 Appeal of Citation

A. A person served with an administrative citation issued pursuant to this Division may file an appeal, with the Sierra County Clerk, within twenty (20) calendar days from the date of service of the administrative citation. The time requirement for filing an appeal with the County Clerk shall be deemed jurisdictional and may not be waived. If no timely appeal is filed, the administrative citation and fees set forth therein is final. The following provisions shall apply to the filing of any appeal:

1. The appeal shall be made in writing on the form to be provided by and available from the County Clerk, and shall include both a mailing address at which the appellant agrees to accept service of notice as well as such other information as required by the form, including a brief statement as to the basis for the appeal. Failure to provide the information required by the appeal form shall constitute a waiver of the right to an appeal and a basis for summary denial of the appeal.
2. Upon the filing of a proper appeal, payment of any fines shall be suspended pending the outcome of the appeal.
3. Upon receipt of a timely and properly filed appeal, the County Clerk shall assign a Hearing Officer and set an appeal. The County Clerk shall appoint a Hearing

Officer from a list of individuals, as established by the County, who are available to serve as Hearing Officers, and shall direct the scheduling of an appeal hearing before the selected Hearing Officer. Hearing Officers shall be current or former members of the California State Bar. It is the goal to have appeals heard in an expeditious manner within forty-five (45) days from the receipt of the appeal.

4. Written notice of the date, time and place of the hearing shall be served on the person appealing the administrative citation at least twenty (20) calendar days prior to the date of the hearing by personal service or by first class mail, postage prepaid, including a copy of the certificate of mailing. Service shall be deemed effective upon either personal service on the individual or entity or by depositing the notice in the mail, first class.

B. The appeal hearing shall be conducted pursuant to the following procedures:

1. The Enforcement Officer issuing the administrative citation or the Appellant may request and shall be granted a continuance of the appeal hearing once without prejudice for a period not to exceed twenty-eight (28) days provided, however, that the request for such continuance shall only be effective if made no less than five (5) full days (120 hours) in advance of the appeal hearing. All requests shall be made in writing by facsimile or e-mail to the Hearing Officer, with a copy to the County Clerk, and the Hearing Officer shall immediately notify the parties to the appeal of the continuance and the rescheduled hearing date. Any additional continuance may be authorized by the Hearing Officer only upon a showing of good cause by the party requesting the continuance or due to Hearing Officer's schedule.
2. The appeal hearing shall be heard either at the Sierra County Courthouse, or at such other location directed by the Hearing Officer with the agreement of the parties.
3. No person shall serve as a Hearing Officer if that person has a direct conflict of interest as defined in Government Code section 87100. If a Hearing Officer becomes aware of such a conflict after being so appointed, the Hearing Officer shall promptly notify the County Clerk in order to allow for the appointment of a new Hearing Officer.
4. No party shall submit any evidence or written briefs prior to the hearing, nor shall there be any ex parte communication between the hearing officer and either the Appellant or the Enforcement Officer. The decision of the Hearing Officer shall be based solely on the evidence presented at the hearing.
5. Prior to receiving any oral testimony, the Hearing Officer shall administer an oath, and all testimony shall be made under penalty of perjury.
6. At the request of the appellant the testimony and oral presentation shall be preserved verbatim either by electronic or stenographic recording. The Appellant shall be responsible for the cost incurred by the County to make any such

recording of the appeal and for any transcription that may thereafter be requested or required.

7. All exhibits and other matter introduced and admitted at the appeal hearing shall be duly marked and upon issuance of a written decision the Hearing Officer shall thereafter promptly transmit same to the County Clerk as a part of the record of the hearing.
8. The Hearing Officer shall set the order of presentation of evidence by the parties as well as time limits upon the presentation of evidence and argument. If no time limit is set, the time limit shall be thirty (30) minutes for Appellant, including Appellant's witnesses and thirty (30) minutes for the Enforcement Officer, including any witnesses. If additional time is extended for either party, then equal time shall be extended to the other party. In addition to the presentation of any oral testimony, all parties shall be entitled to introduce relevant written documents into evidence.

C. At the conclusion of the hearing the Hearing Officer shall, based on the evidence submitted at the hearing determine whether the person receiving the administrative citation committed, maintained, or permitted a violation(s) of the Sierra County Code. The decision of the Hearing Officer and reasons therefore shall be set out in a brief written statement.

D. The decision of the Hearing Officer shall be subject to judicial review pursuant to the provisions of Section 53069.4 of the Government Code, if and only if an appeal is timely filed with the Sierra County Superior Court Clerk, together with the applicable appeal fee, within twenty (20) days after service of the decision of the hearing officer by first class mail, postage prepaid, including a copy of the affidavit or certificate of mailing. Any person filing an appeal shall serve a copy of the notice of appeal in person or by first class mail on the Board with a copy to the Sierra County Clerk. Within fifteen (15) days from a request from the Court, the County Clerk shall forward to the Court the file of the hearing, together with the notice of violation of the code, the notice of code violation hearing before a Hearing Officer, and the decision of the Hearing Officer. If an appeal is not timely filed in accordance with this subsection, all persons are barred from commencing or prosecuting any such action or proceeding or asserting any defense of invalidity or unreasonableness of such decision, proceedings, determinations or actions taken. The failure of a responsible party to appear at an appeal hearing shall constitute a failure to exhaust administrative remedies which may be asserted in any subsequent legal action contesting administrative citation and the levying of the administrative penalty.

E. Neither imposition nor payment of an administrative penalty shall relieve the responsible party from his/her obligation to correct the violation, nor shall it bar further enforcement action by the County.

8.02.080 Payment and Collection

A. In the event the responsible party fails to pay the administrative penalty when due, the County may take any actions permitted by law or ordinance to collect the unpaid penalty, which shall accrue interest at the legal rate of judgment interest in the State of California, commencing

thirty (30) days after the administrative penalty becomes due and continuing until paid.

B. In the event a civil action is commenced to collect the administrative penalty, the County shall be entitled to recover all costs associated with the enforcement, investigation, establishment and collection of the penalty. Costs include, but are not limited to, staff time and costs incurred in the enforcement, investigation, establishment and the collection or processing of the penalty and those costs set forth in Code of Civil Procedures Sections 685.010 et seq. and as may otherwise authorized by this Code.

C. The amount of any unpaid administrative penalty, plus any other costs as provided in this Chapter, may be declared a lien on real property owned by the responsible party within the County as follows:

1. Notice shall be given to the responsible party prior to the recordation of the lien, and shall be mailed first class mail postage prepaid to the last known address;
2. When the Enforcement Officer records a lien listing delinquent unpaid administrative penalties with the County Recorder's office, the lien shall specify the amount of the lien, the date of the code violations, the date of the final administrative decision, the street address, legal description, and assessor's parcel number of the parcel on which the lien is imposed, and the name of the owner of the parcel according to the last equalized assessment roll; and
3. In the event that the lien is discharged, released or satisfied, either through payment or foreclosure, notice of the discharge and release of the lien shall be prepared by the Enforcement Officer.

D. The amount of the unpaid administrative penalty, plus any other costs as provided by this Chapter, may be declared a special assessment against any real property owned by the responsible party and located within the County. The Board of Supervisors may impose the special assessment on one (1) or more parcels. The amount of the assessment shall not exceed the amount of administrative penalty imposed for the violation, plus any cost authorized by other chapters of this Code. The Enforcement Officer may present a resolution to the Board of Supervisors to declare a special assessment, and, upon passage and adoption thereof, shall cause a certified copy to be recorded with the Sierra County recorder's office. The assessment may then be collected at the same time and in the same manner as ordinary taxes are collected, and shall be subjected to the same penalties and the same procedure and sale in the case of delinquency as provided for ordinary property taxes.

E. The County may withhold issuance of licenses, permits and other entitlement for any property whenever an administrative penalty resulting from a code violation on that property remains unpaid or the owner of the property has outstanding, unpaid administrative penalties for violations of the Code.

F. The County may take any action permitted for enforcement of a civil money judgment pursuant to the Enforcement of Law, California Code of Civil Procedure Section 680.010 et seq."

Ordinance Section Six

Severability

If any section, subsection, sentence, clause, portion, or phrase of this Ordinance is for any reason held illegal, invalid, or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions hereof. The Board of Supervisors hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, portion, or phrase hereof, including the irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared illegal, invalid or unconstitutional. (Ord. 1055, eff. 8/21/14)

Ordinance Section Seven

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors, voting for and against the ordinance in The Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 5th day of April, 2016, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the ____ day of _____, 2016, by the following roll call vote, to-wit:

- AYES: Supervisor
- NOES: Supervisor
- ABSTAIN:
- ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

RECEIVED

FEB 24 2016

BY: _____

2/16/16

DEAR SUPERVISOR LEE ADAMS,

SIERRA COUNTY IS A SMALL FARMING COMMUNITY WHO DEPENDS ON OUR HARVESTS OF MEDICINAL MARIJUANA TO ACQUIRE ALL THE RESOURCES WE NEED TO SURVIVE FOR THE YEAR. 100 sq. ft. IS ROOM ENOUGH FOR 1 PLANT. THE HARVEST OF 1 PLANT IS ABOUT THE AVERAGE AMOUNT OF MEDICINE THAT 1 PERSON NEEDS FOR A YEAR, & THAT IS EQUIVALENT TO ABOUT \$7500...

IM NO POLITICIAN, SO MAYBE YOU CAN HELP ME MAKE SENSE OF THIS. THE DECISION TO MAKE THE CURRENT MOVE IS GOING TO CAUSE HARM TO A LOT OF PEOPLE, FOR WHAT? SO A FEW CAN GAIN SOME EXTERNAL POWER & PUT MORE MONEY IN THEIR POCKETS? WHICH SEEMS TO BE THE MAIN OBJECTIVE OF THESE RESTRICTIONS, THAT & DISPLACING A WHOLE COMMUNITY OF HUMBLE FAMILIES...

SO INSTEAD OF TALKING LEGALITIES, OR TECHNICALITIES, OR BEGGING ANOTHER HUMAN TO HAVE MERCY WHEN HE MAKES HIS DECISIONS, IM ASK YOU, WHERE IS YOUR HEART AT? THIS IS CLEARLY BEING HANDED DOWN TO YOU, & YOU'RE SERVING IT TO US... COLD!

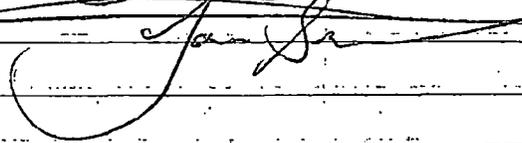
THIS IS A TINY EXAMPLE OF WHERE OUR HEARTS & MINDS MUST CHANGE. YOU'RE IN A POSITION TO DETERMINE THE FUTURE OF MANY LIVES, ARE YOU GOING TO MAKE YOUR DECISION BASED ON WHAT IS RIGHT OR WHAT LOOKS RIGHT IN THE

EYES OF YOUR SUPERIORS? I MEAN SUPERVISOR
LEE ADAMS ARE WE GOING TO BE TOLD HOW MUCH
FOOD WE CAN GROW? ARE WE GOING TO HAVE
TO PAY \$1000 IF I HAVE 1 TOO MANY APPLE
TREES? ALL ALONG, ALL THIS CONTROVERSY OVER
SOMETHING THAT GROWS NATURALLY ALL OVER THE
WORLD. ITS JUST NOT REASONABLE... ITS NONSENSICAL
REALLY! OUR RIGHTS ARE BEING VIOLATED, OUR INTEL-
LIGENCE IS BEING DISRESPECTED... WHERE'S THE COM-
PASSION? WHAT ABOUT LOCAL BUSINESSES? OUR FAMILIES?
PLEASE, LEE ADAMS, IF YOU'RE A HUMAN BEING,
ASK YOURSELF, "WHERE IS THIS GOING?" & YOU,
& THE REST OF THE SUPERVISORS ON THE BOARD ARE
BEING USED TO PULL THE TRIGGER! WE ARE YOUR
FAMILY, FRIENDS & NEIGHBORS... YOUR PEERS, PLEASE
REMEMBER THAT!

THANK YOU FOR YOUR TIME SUPERVISOR ADAMS.
IF YOU COULD GIVE THIS LETTER TO ANOTHER
SUPERVISOR, THANKS!

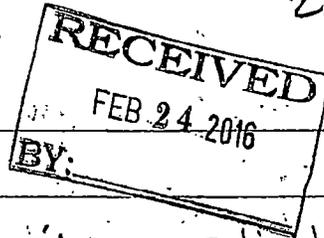
A HUMBLE MAN WITH A FAMILY
& SIERRA COUNTY RESIDENT,

James Sullivan



2/16/16

Dear Mr Adams



I am a medical marijuana patient that currently resides in the beautiful county of Sierra and have been growing my own since 2009. I am writing to you sir out of fear that these new "ordinances" may get voted into place here come the vote in March. The thought of fining sick, hard working folks is absurd and completely silly. I am 100% against any changes in the current laws in regards to medical marijuana. Do not change the number of plants or the size of the garden you can have. 100 square feet is ridiculous. I am concerned that if these new laws get voted into affect then patients won't be able to get their medicine like they have in the past. You sir and the board of supervisors have no right to say how much medicine a sick person with a prescription from a Dr can use

possess or need... You guys want
to enforce a "Diet" and put limits
on limits that are all ready in place.

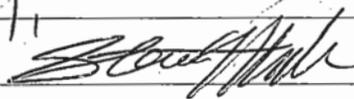
Please I beg you on behalf of
sick people not to vote these new
medical marijuana laws into action.

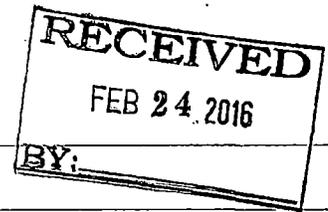
If it wasn't for marijuana I do
not know if I would be alive
today. It has changed my life.

Please take these words of a sick,
hard working man into consideration.

Thank you for taking the time to
read my letter on this most
important new topic of debate
in our beloved county, I trust
you will do that right thing...

Sincerely,





To Supervisor Lee Adams

Do you realize how angry your making Sierra Co. marijuana growers?

Don't tell us how many plants we can grow, you wouldn't tell a corn farmer how many corn plants to grow!

We have a laghetamint place in the agriculture & medical field. We need as many as we can grow for testing in the medical field & to stock dispensary's for patients.

Don't you want to see people who are sick get better? Or would you rather have people think your wicked & un caring!

Prop. 215 Gives us the right to legal access of our medical marijuana!

I have been using marijuana my whole life for medical needs, & will continue.

Sierra Co. Resident
Alameta Langhorne

RECEIVED

FEB 26 2016

BY:

Supervisor Lee Adams

02-16-16

Hello I am a Sierra County Resident Miss Keistie Katz. I am a prop 215 Medical Marijuana patient. I was a victim of a car wreck in April 2, 2004. I broke my back, hip and pelvis in 4 places when I discovered medical marijuana I got my life back and truly started healing. If Ordinance No. 1055 is passed I will not be able to produce enough medicine for the year I can not afford to go purchase it else where and health insurance doesn't cover medical marijuana only prescription pain pills. I will not take pills for pain. They are highly addictive, Do not fix the pain and kill you slowly. Isn't prop 215 the compassionate care act? Where is the compassion in Ordinance No. 1055? How can I pay \$1,000 fine for every plant over and when I cannot pay the fine, what then? You take my land? take my health, take my quality of life and most likely my home if I don't comply. All for what? to better your pockets? I'm not a criminal and I do not deserve to be treated like this. I will not let you impose your will on me.

Sincerely,
Sierra County Resident
K. Katz

Michelle Burr

From: Sarah Jean <honeylovebutterfly@gmail.com>
Sent: Saturday, February 27, 2016 1:11 PM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: Dear Supervisors

Dear Supervisors,

Why does the citizenry always have to come "hat in hand" to their lawmakers to beg for some scrap of understanding when it comes to marijuana? I think it's because our lawmakers still believe the hundred year old myth that marijuana is evil. It's time for that to change.

Marijuana is not evil. It is a plant that is valuable for medicinal, herbal, agricultural and industrial purposes. It's not a drug and never has been. It is not dangerous and never has been (poison oak, foxglove, stinging nettles and oleander are dangerous). It is not addicting and never has been. It doesn't lead to other drug use any more than beer drinking does. It has been off D.A.R.E.'s list of gateway drugs since 2013.

Marijuana is not responsible for one single death and has been used since ancient times around the world. It was made illegal a hundred years ago, not based on science but on politics, racism, greed and ignorance. It's time to remove the stigma that's been attached to it because of politicians who were only interested in filling our prisons or deporting "undesirables." We need to get rid of the laws against its possession and cultivation — which, I assume, will happen in November, when several measures will be on the ballot to legalize marijuana in California. What is crucial now is that we allow the small farms to continue while multi-billion dollar corporations try to swoop in.

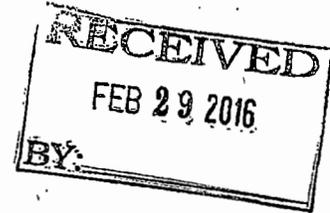
Sierra County is a wonderful place to live in and to visit. If you've lived here very long, you're surely aware that there is only a small part of the county that is premiere for cannabis growing. We should continue to allow this small number of collective gardens that have been acting in compliance with state and local law to continue.

This area was founded by the Gold Rush, when pioneers fought nature to extract something of value from the earth: gold. Now, this area is having a Green Rush, where farming pioneers are also extracting something of value from the earth: the cannabis bud. Unlike the former pioneers who raped and poisoned the land, the new pioneers are nurturing the land so that their crops are pure, renewable and natural.

We citizens who enjoy simple, peaceful living and a prosperous local economy will vote narrow-minded, living-in-the-past politicians out of office. We will repeal foolish legislation. You need to come up with reasonable guidelines for marijuana's use and cultivation, based on real information; guidelines that fit with the area's current cannabis industry. Once we secure our right to grow in sensible, regulated ways, we can move forward; cannabis farmers can do what they do best: farm.

Thank you for your consideration.

Item 11D



To Sierra County Board of Supervisors,

The following is a petition in opposition to the proposed medical marijuana ordinance signed by 104 supporters in 6 days.

We urge you to take a moment to once more consider the implications of the proposed medical marijuana ordinance. We all would love to put the topic to rest and move on with other matters but for many Sierra County residents, this is a very important part of their lives.

We believe the county should only pass ordinances that are enforceable. We encourage you to look to the communities that have formed a committee or task force and are working to create sensible policies to regulate cannabis, particularly our neighbor with which we have the most in common, including a joint school district, Plumas. (see attached list)

There is no need to rush or at this point and should you stick to the proposed ordinance it will likely create more harm than good. Many constituents object to the following rules:

- The footprint limit. Many residents' gardens have been established for years and use a variety of styles from raised beds & boxes, trenches, mounds, pots, etc. It is clear you do not understand cultivation in creating this rule.
- The plant count limit. This is also a clear indication that you do not understand cultivation. The state's regulations coming in 2018 distinguish license size based on total garden site size, not plant counts, for very good reasons that we'd be happy to discuss.
- The parcel size limits. You are forcing a lot of people who have never offended a single neighbor to grow indoors which requires a knowledge of electrical code, something very few people in the country know. You are putting us all at a greater danger of fire when we thought it couldn't get much worse.
- Changing the setback from 10' to 75'. Again, everyone's gardens, greenhouses and fences are established based on the ordinance from 2015. 65' will not make much difference to a neighbor if they are decidedly against medical marijuana cultivation.
- The limit only allowing grows for 2 people on a parcel. You are restricting so many people from being able to grow their own and then limiting their neighbors from being able to grow for them. This is doubly detrimental. You will be forcing fixed-income residents who wish to live within the law to drive to Sacramento to purchase cannabis (probably grown in our region) at retail prices. For many patients growing medical marijuana is an affordable alternative to expensive pharmaceuticals like opiates, morphine, anti-depressants, ADD & ADHA medications, sleep medications and more. You are depriving these people of their quality of life and health.
- The \$1,000/plant immediate fine. This is not a thoughtful way to enforce the restrictions of the proposed ordinance. We believe there is a more thoughtful way to work with people. Fear and punishment are generally ineffective in getting people to change their ways. Take note of Norway, where the longest prison sentence for any

crime is limited to 21 years and they have the lowest murder rate in the world. We are so insulted at the comparison made by Jim Beard of marijuana cultivators and murderers. People have used marijuana since before Christ and not one person has ever died from using it.

We live in a rural county with a right to farm. The state of California has declared cannabis an agricultural product. This may be more of an issue for the planning commission than it is for the Board of Supervisors.

We believe what is at the root of the issue here is not land-use, an odor nuisance, safety, health, privacy issues, etc. but an attack on a misunderstood culture of marijuana users and supporters. You cannot legislate morality. Prohibition creates criminals; regulation generates taxes and creates a safe marketplace.

We'd also like to reiterate a statement we heard in Loyalton recently. By putting it to vote you give majority rule, but the majority isn't always right. We are confident with time we all can reach an understanding that to tax and regulate cannabis is a better, safer and more economically viable option than to prohibit it.

We do not find that the committee tasked with reviewing our ordinance did their due diligence and acted democratically. It is our impression they are catering to one small, yet zealous and unbending faction who mostly congregate in one small subdivision.

Our recommendation is to sadly, go back to the drawing board and create a real compromise that addresses the public concerns and allows patients and providers to continue living within the law. We also ask you to take note that after much research into the field the state is doing away with plant counts and using total garden size to create a tiered system for regulation. Taking away the need to split hairs over starter plants, male plants, mature plants, size of plants, size of grow boxes, etc. etc. allows farmers to farm the way they find best suits them. 1 big plant or 5 small plants; you're splitting hairs over a moot point. There are a thousand ways to arrive at the same destination in farming and it is so frustrating to be regulated by people who do not understand the craft or take the time to try. Neither would a pig farmer want to be regulated by an insurance agency nor would a member of law enforcement want to be regulated by a scuba diving association.

Lets come together to allow already safe, legal and honorable marijuana collectives and patients to continue while transitioning toward future regulations and taxation. We then suggest forming a fair and balanced task force to work through the next year to develop regulations in line with MMRSA and Sierra County values. We are in support of this.

We encourage you to not pull the rug out from under people's feet that have been operating legal collectives and non-profit organizations; which do allow for their members or staff to be paid just the same as the director of the Red Cross. We are happy to explain the accounting of non-profit collectives at your request. If you want to

understand how someone makes an income in a non-profit ask a corporate or tax lawyer; if you want to understand traffic laws then ask law enforcement officers. Not the other way around.

We are available to discuss the intricacies of cannabis cultivation, as we understand it and how it impacts our community. We offer up our knowledge & experiences to have an honest conversation with anyone sincerely interested. If you have some time for one of our members please let us know. We understand the public's concerns. Please open your hearts and minds to finding viable solutions & compromises. Only through conversation can we find understanding.

Should you continue to support the proposed ordinance the county will be facing litigation, lawsuits, increased crime, and increased black-market activity.

Plumas: <http://www.resilientsierra.com/plumas-county-med-can-012616.html#VsOYSvWlqO8.facebook>

Lassen: <http://www.lassennews.com/story/2016/02/16/news/supes-look-at-marijuana-ordinance-amendments/823.html>

Placer: <http://placer.ca.gov/news/2016/jan/placer-approves-placeholder-medical-marijuana-ordinance>

Calaveras: http://www.calaverasenterprise.com/news/article_a3fdae04-d53a-11e5-b9e1-bf9941ea233f.html

http://www.calaverasenterprise.com/news/article_638e8f5c-d9c5-11e5-8435-1bb850c1c256.html

Santa Cruz: <http://www.kionrightnow.com/news/local-news/santa-cruz-county-sets-new-rules-for-commercial-cultivation-of-medical-marijuana/36863872>

Weed: <http://www.mtshastanews.com/article/20160217/NEWS/160219718/?Start=3>

Arcata: <https://nextcity.org/daily/entry/california-city-arcata-innovation-zone-marijuana>

Humboldt: <http://humboldt.gov/civicalerts.aspx?AID=750>

And counties that have maintained reasonable ordinances in line with Prop 215, still the law of the land until MMRSA is set in play:

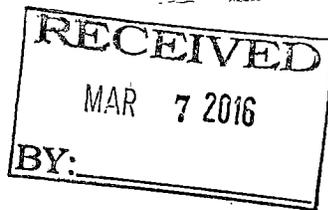
Mendocino: <https://www.co.mendocino.ca.us/hhsa/chs/mmic.htm>

San Luis Obispo: <http://www.sanluisobispo.com/news/local/article49949450.html>

Petitions are available to view in the Clerk-Recorder's
Office.

March 02, 2016

Lee Adams, BOA, Sierra County



Dear Lee:

Ramona Foster here. Sorry this isn't via email, but my computer is in shop.

I'll make this short, don't think I can keep this from being messy!! I'm writing to ask you to help us enact something that will be a meeting of objectives regarding the medical marijuana law.

I've felt all along that 70-plus plants was unrealistic. Those are probably the ones that prompted the 'new' ordinance.

I've only had benefit of oil since September so I'm not sure how many plants I'll need per season. My problem is my boys bought me a house in Alleghany. It needs paint and flooring, but I expect to be living up there this grow season and was looking forward to tending my plants. The previous owner grew there and no one cared. There are several elders up there that grow and they live on less than two acres.

This oil has made such a difference in my life! I have interstitial lung disease so smoking regularly is not an option.

Please help us keep our right to medicine!

Regards

Ramona Foster P.O. Box 873 Alleghany CA 95910

Laurenc L. DeVita MA
POB 74 Calpine CA 96124
meditor@sierracountyprospect.com

Sierra County Board of Supervisors
Clerk of the Board
P.O. Drawer D
Downieville, CA 95936

RE: Introduction and first reading of an Ordinance amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; adding Section 8.01.045 and repealing Section 8.01.250 of the Sierra County Code; and adding Chapter 8.02 pertaining to administrative penalties for public nuisances created by cultivation of medical marijuana in violation of Chapter 8.01 of the Sierra County Code.

Sirs,

I continue to express concern with the Board's intention to approve the "medical cannabis ordinance". My concerns include:

1. Lack of appropriate legislative due process with resulting loss of rights.

This committee was not the proper process for an ordinance which changes so much, and which is so important to future of the county. It is clear both from the report and from subsequent discussion before the public that neither Mr. Adams nor Mr. Roen really understood the legal cannabis collective system as it is still in place, and will be until 2018 or later in some cases.

The committee held, for some reason, three meetings. We have no organized report from those meetings, only generalizations and value judgments. The report from the committee to the Board and the public was lacking any material from which a logical conclusion and ultimate decision could be drawn.

The shadowy, illogical and slipshod methodology and swift Board approval causes one to fear for Brown Act violations.

2. Lack of legislative justification. At a time when the state and indeed the nation is moving away from cannabis prohibition, the ordinance drives Sierra County backwards against the flow. Under the system which the county could and should operate, patients have legal rights; collectives are allowed to function. Under California's new MMRSA laws, there will be licensing for different stages, a system will be set up according to the law, but until then the legislature clearly did not intend to deprive patients, caregivers and collectives of the rights they enjoyed. The new Sierra County Ordinance fails to protect those rights. It attempts to impose an even stricter personal limit than the state will require after 2018.

3. The new ordinance imposes an unnecessary hardship on patients, caregivers and collectives, and lacks the very compassion that the Compassionate Use Act intended. In remarks to the public and before the Board Supervisor, and Chair, Adams has expressed his, and so we guess, the Board's, contempt for the hardship this will create for patients. It is a legal anomaly, literally re-criminalized patients, denying them legitimacy and rendering them second class citizens whose needs are less important than the prejudices and convenience of others. The draconian \$1,000 a plant fine is intended to create a bounty for which the county can hunt. It is an insult to the people, patients, caregivers and collectives, who tried so hard to work with the county last year, and to the people who testified during the many public comments to the Board.

4. The ordinance is ill conceived and harms the county. It represents a taking of property rights which property owners like myself are certain to seek remedy from. It invites legal action from the medical cannabis community. It pretends to use zoning in an amateurish and poorly conceived attempt at social engineering, an attempt to do the impossible and freeze the county from the free and unimpeded use of property at market value and even, it seems from the discussion before the Board, from the flow of generations. It disadvantages the county residents and harms the county economy in the face of what is clear to be an agricultural rebirth for rural North California counties.

5. The ordinance will create criminals. Supervisors and members of Sierra County Sheriff's Office have made statements which indicate that they know many people will have no choice but to try to grow medical cannabis, and they understand they are creating new lawlessness, new attacks on the environment and the community peace as people who wish to be, literally begged to be, legitimate, who are legitimate at the state level, will again become outlaws. The \$1,000 a plant bounty will drive law enforcement, disguised thinly as code enforcement, to further violate the legal expectation of privacy, and encourage warrantless searches. The creation of a criminal class from people who are struggling to use state law to find legitimacy is so poorly advised as to be malfeasance. This ordinance will drive lawlessness at the detriment of the community peace.

6. This ordinance is a violation of AB 32 and the intention of carbon reduction in the state. It intentionally drives medical cannabis grows indoors, which increases dramatically the carbon footprint of cannabis.

There is no justification for this ordinance; it lays bare the prejudice on the Board and erodes the legitimacy of county government.

Turn this legislative catastrophe back; get some competent legal advice; send the issue to the planning commission; prepare to guide Sierra County forward in concert with the state.

Laurenc L. DeVita

March 9, 2016

Dear Supervisors,

I am writing once more to ask you to thoughtfully consider all the repercussions of passing the proposed changes to our county's medical marijuana ordinance.

I want to remind you that cultivators share the concerns of those who have urged you to restrict or even ban cannabis cultivation as well. We too are concerned for public safety and environmental preservation. The ordinance you have proposed does little to address the issues brought before you. Most cultivators in Sierra County work hard to respect regulations and use good management processes to respect their neighbors and environment.

Illicit growers will continue to practice illegally without any accountability and force honest, hard working farmers and patients to suffer as they wish to live within the law. You will bolster the coffers of the "big grows" you so desire to keep out by shutting down the legal competition that has been driving Cartels and DTOs out of California.

We have the opportunity to work together as a community to develop a win-win solution rather than win-lose or lose-win. Rather than create a great divide we can find understanding and common solutions by working together with in the law and state guidelines. You have the opportunity before you to vote No on this proposed ordinance.

Over the last 20 years tens of thousands of jobs have been created in Northern California due to cannabis cultivation. And this includes much more than just the farmers. It includes all the businesses that the farmers support as well. We've seen the decline of mining and timber. Now is the time to preserve the small craft farms that are supporting many Northern Californians.

Should you fail to see the value in allowing the legal collective growers to continue you will find Sierra County return to a path of decline in population, property values and prosperity. I urge you to take our many letters to heart and realize the harm this ordinance will bring to many's lives, health and well-being. Voting Yes for the ordinance is a selfish and uninformed decision.

I invite you to join the Sierra County Growers Association meeting Sunday March 13 at the Sierra Valley Lodge in Calpine at 5pm and listen to the presentation from Roy "Trey" Sherrell, Environmental Scientist, CPESC, CPSWQ, QSP/QSD with the Central Valley Regional Water Quality Control Board. 530-224-4847. He will be there to discuss and disseminate information on how to enroll and comply with the Central Valley Water Board's General Order for Cannabis Cultivation.

Sincerely,
Sarah Grew
Pike

Michelle Burr

From: Mary Jo Addiego <maryjoaddiego@yahoo.com>
Sent: Thursday, March 10, 2016 1:48 PM
To: Clerk-Recorder; Paul Roen; Lee Adams; Peter Huebner; Jim Beard; Mary Jo Addiego; Scott Schlefstein
Subject: Medical Marijuana Ordinance

Dear Sierra County Board of Supervisors:

Our family moved to Sierra County almost 25 years ago purchasing a house and 10 acres in Pike, leaving the overcrowded and heavily regulated city of Foster City, CA. We have been active members in our community. Matt was Assistant Chief of the Pike City Volunteer Fire Department (PCVFD) for 7 years, President of the Board of Directors for the PCVFD for 2 years and we both participated actively at our children's school, Pliocene Ridge, located in Pike.

As established and law abiding citizens of Sierra County, our family would like to express our concern over the radical changes be proposed to the medical marijuana ordinance in Sierra County. The proposed changes of maximum of 100 sq. ft. per prescription, no more than 10 plants of any size per prescription and no more than two prescriptions per parcel are simply unreasonable.

The changes being proposed do not take into consideration the variables effecting yields, that plant counts may contain seedlings or male plants or that a parcel may have more than 2 patients/family members being prescribed medicinal marijuana. Furthermore, charging someone out of compliance \$1000.00 per plant is outrageous. We strongly request that last year's ordinance of 18 plants per prescription and no more that four prescriptions per parcel be upheld. Should the proposed changes take effect, we will not be able to grow our prescribed medicine.

Thank you in advance for your serious consideration of our views and needs.

Sincerely,

Matthew and Mary Jo Addiego
Resident of Pike, Sierra County

Michelle Burr

From: belle sandwith <bellestarr1@gmail.com>
Sent: Thursday, March 10, 2016 2:02 PM
To: Clerk-Recorder
Subject: Fwd: Changes to Ordinance 1055

Follow Up Flag: Follow up
Flag Status: Flagged

Please include in the Agenda packet for March 15, 2016

Dear Supervisors

I am again asking you to keep the current ordinance 1055 as it stands. It may not be the right answer but the new changes are dangerous to the county. The proposed changes have the potential of a having serious negative impact on the local economy.

The proposed restrictions are discriminatory. The two acre parcel size and the requirement of a permitted legal structure alienates most of the county.

Outdoor growing requires minimal financial output. Sunshine is free. Many if not most medical marijuana patients are elderly and/or disabled and on fixed incomes. And most are not land barons.

Indoor growing is a huge financial burden. There are the sizeable startup costs and then the sizeable increase in utility bills. The cost of the lights, ventilation and required A/C for the hot summers is an increase of \$300-\$400 a month in utility bills. This could literally lead to \$10,000 a month being removed from the local economy and sent to Utility companies.

The requirement of the legal permitted structure is well intentioned in preventing the hoards from buying here and camping on farms. But there is very little useable land for sale and this regulation just works to discriminate against the old school residents living in mining cabins or the like. There needs to be a "Grandfather" stipulation for those that founded the county but choose to live off of the grid.

The financial burden of indoor growing and the structure requirement will cause patients to have to seek medicine at dispensaries hours away. This will be more money removed from the local economy to be spent on gas and to pay retail for something they could cultivated at home for free.

These changes to the current ordinance have the potential of a very negative impact on the local economy. The current state of the county is tenuous at

best. Please do not hurt the economy to fulfill some dreams of living in a gated community.

Medical marijuana is a proven medicine. Marijuana is an agricultural product. Sierra County is a Right to Farm county. Sierra County needs to be a Right to Medicate county. Thank you, Belle Starr Sandwith

Dear Lee Adams,

My name is Ian Ileson and I live in Pike. I have recently had the displeasure of reading the Board's new proposed outdoor cannabis cultivation ordinance on the county's website. My first response is emotional... there must be some mistake. This hardly seems like the same community that, just over a year ago, adopted a sensible and respectful ordinance for personal cultivation. I feel tricked and betrayed. I feel discriminated against and degraded.

The decrease in plant count, compounded in severity by the square footage requirement, dismisses the deep and outspoken need for medical cannabis in this community and also feels like a punishment. Having adequate space and an ample plant count allow us to pick the best of our medicine and ensure that we have what we need—even if we have a less than ideal harvest (due to any number of factors out of our control). Limitation of cultivation space, on top of that, simply gives our plants less opportunity to maximize their potential in providing for our needs. Who ever heard of too abundant of harvest? People throughout time have praised the gods for such blessings and so should we.

Also, I do not understand the need for new and increased setbacks... 10 ft, 20, 75... what is the quantifiable difference for someone driving by our parcel? Even walking for that matter? It would be very difficult to answer. Whereas the tangible hardships it would impose on me are measurable. I will have to do extra work to produce less fruit. Money, work, and soil will have been wasted and my morale will be significantly injured. If 10 ft was good enough last year, it should be today as well.

In addition, the required registration with the sheriff and subsequent fees paint the good people of Sierra County's growing community as shamed second-class citizens—we're farmers *not* sex offenders. We deserve no more scrutiny and hassle than any of the other fine folks who live here. [I have just read the revised version of said ordinance and see that the registration requirement has been removed. I appreciate that you have come to your senses on this issue. Nonetheless, I've decided to leave my initial critiques of the requirement; because the fact, that such language made it into writing in the first place, betrays the unwarranted discrimination and unfavorable disposition embedded in the document as a whole.]

Most destructive, to mine and my family's lives, is the slashed allowance of prescription holders per parcel. I am the primary gardener for a patient's collective that includes my fiancée and both of my parents. My partner and I purchased our parcel, together with my folks, with the specific intent of cultivating medicinal cannabis for all **four** of us. We cannot afford to buy our medicine from a dispensary and my parents are not physically able to grow it for themselves. They put their retirement into this project so that we would have a home and so that they would have safe and affordable access to medical marijuana. The current cultivation ordinance seemed almost like it was written for us. Now we are here, just starting to settle into our new home and the Board is attempting to drastically alter the conditions that encouraged us to come—the legal framework we bought into. How is this fair? What do expect us to do? Like I said, we are here and we cannot afford to move again. Nor do we want to. We

love it here and intend to grow and prosper together with the other fine residents of our lovely community.

I have been living in California off and on for a handful of years now and became acquainted with the Sierra foothills through friends and travel. I fell in love with the majesty of the land as well as the mild-mannered, wholesome, and compassionate people. I decided I wanted to live here—and not just me—I wanted my family to live here too. My parents had started to feel their age and were requiring health care. Many of the drugs they were prescribed had unredeemable negative side effects and were making life more difficult for them. More and more information on the medicinal value of cannabis was coming to light and I convinced my Mom and Dad to start self-medicating. They felt relief. The quality of their lives improved astronomically. There was only one problem, they lived in Texas and cannabis is very illegal and very expensive there. My parents had to hide their actions and were almost always thin on finances. They grew increasingly removed from the social arena and the pain that marijuana relieved was replaced with the grief of social stigma and anxiety over State punishment. Then my Mom's parents died and a deep depression set in on the Ileson home. It broke my heart to witness. During a visit to their apartment in Houston, I suggested they should take their inheritance and look for a property in California where they could provide their own medicine affordably and without fear. They could start a whole new life. They didn't believe it was possible. I assured them it was—that there were communities out here that would accept and dignify them. They were afraid; but, believing that almost anything was better and that God would provide, they moved to the gold country of California hoping for a better life.

After over a year of search, we were finally graced with a property in Pike that fit our very limited budget and seemed good enough to grow and live on. Having researched the cultivation codes for Sierra County and seeing that the ordinance had just been passed, we concluded that it was unlikely to change again soon (especially considering the ever relaxing attitude toward cannabis in California and all across the globe) and that the local government must be considerate of the great needs (and limited growing skills) of the average medical marijuana patient. We put all our chips in. We would steward the land, learn to grow, provide our medicine for a fraction of the cost, and—maybe, if we learned well and the government came to its senses—we might also be able to use our new found skills to build a financial future if the legal climate continued to trend towards a commercial cannabis industry. We felt very positive, empowered, and, for the first time, at home and alive in the American dream.

Our first year finished out ok—the quality of the medicine was above average—but the quantity was wanting and we had to spend more than we expected. Our 72 plants averaged just over a half pound per plant and our costs (the purchase of the land—plus improvements—infrastructure, grow supplies and all organic nutrients) were almost \$100,000. Most of those costs were one-time investments made expecting future harvests would, in the long run, yield more affordable access to relief than many repeated visits to a dispensary or pharmacy could. A good portion of the infrastructure investments we put in this year will go to waste under the proposed ordinance (approximately \$12,000 dollars in soil and pots) and, assuming we would have the same per plant average this year as last—in order to replace the medicine that we could've grown ourselves this year—we will have to spend between \$80,000 and \$120,000 dollars at the dispensary (at \$200-300/oz). Those are devastating figures. Also, under the proposed ordinance, if my family decides that providing for our health (physical, psychological, and

financial) is more important than obeying the newly revised restrictions, then we would be slapped with a crippling initial fine of \$1000 per plant over the limit (which, must I remind you, will have just been chopped by more than half), \$100 per plant per day after that, and a threat to lien on the property if the fines are not paid to boot! We followed all the rules that you set forth for cultivation this year and were eagerly looking forward to working with this community for a brighter future for everyone. Now we are being punished.

We went out on a limb, hoping to improve the quality of our lives by joining the community in Pike, and the proposed ordinance would cut that limb from off the tree. Once again we feel unrepresented and picked on by our government—our lifestyle of healing is being publicly branded as a nuisance that needs to be abated—our tangible well-being is disregarded and the ephemeral concerns of a nameless constituency are given privilege.

The proposed ordinance is harsh, unjust, and most severely affects the aged and ailing. It will bring a tremendous amount of hardship and suffering (psychological, social and financial) for my family and this community at large. Quite simply, if it's signed into law, the Board will have committed a serious wrong. It will be victimizing an already very vulnerable section of the community that has enough trouble meeting its needs. It will not deter the real criminals. More than likely, the criminals will see the production vacuum and exploit it. Operating under the erroneous assumption that curtailing the activities of legal growers will somehow deter criminality, law enforcement will be busy persecuting the sick and elderly and their caretakers; while those without concern for our natural environment and community health will be out in the forest constructing guerrilla operations. This proposed ordinance would actually take resources that should be spent on protecting the land from those gross violators and wastes them by penalizing people who were, just the year before, operating within the protection of the law. If the problem with the current ordinance is that some unconscientious growers are violating the letter of the law, than why not simply stiffen the penalties for breaking the law as is? Why punish those who in good faith did everything they could to be compliant with the rules you set up for the actions of those who have no regard for the law whatsoever?

Cannabis is a 100% non-toxic organic substance that reportedly has amazing benefit on the lives of countless people worldwide (not to mention, throughout time.) More people die taking Tylenol and, in fact, no one has *ever* died from the use of cannabis. This is extremely important to remember. This plant at its worst makes people slightly lazy and a little confused—it might put them to bed early—but at its best it dramatically reduces pain, causes seizures to occur less often, shrinks tumors, reduces anxiety, aids in creative thinking, promotes non-violence, and provides a long list of other benefits to the user. When it is grown outside and at home it is an extremely affordable alternative to the pharmaceutical industry and provides added well-being by connecting the patient directly to the free healing powers and processes of the planet.

Conscientious outdoor cannabis cultivation, even on a larger commercial scale, has a far smaller socio-ecological impact than a vast number of other industries that face almost no opposition in government (timber, cattle, alcohol, tobacco, oil, weaponry, alfalfa, almonds, plastics, electronic circuitry, coal, fishing, shipping... to just name a few.) The proposition that cannabis cultivation is detrimental to the

environment simply does not hold water. In truth, cannabis cultivators have played an important role in the advancement of sustainability and permaculture movements the world over. They have also been integral in defining and protecting civil liberties and individual autonomy here in the States. I also believe that you would be hard pressed to provide substantial proof that the cultivation in Sierra County has significantly increased violence or theft as is alleged in the proposed ordinance. Even if it did, so long as the growers are not the culprits, I see no reason that their activities should be restricted. You would not blame someone whose expensive car had just been stolen for the theft, would you? You certainly wouldn't impose a limit forcing the public to only buy cars in the mid-low price range as a way to deter further crimes.

The State of California understands the value of cannabis to the people that live here. Policy makers and stake holders in Sacramento have been working hard to craft reasonable regulations for a commercial cannabis industry in this state. While I do find the limits on personal cultivation in the new law unnecessarily restrictive; I do commend the state for acknowledging that medical marijuana farmers are not really any different from any other kind of farmers. This is a step in the right direction. Were my family able to obtain a small cultivation license, as defined under the new law, then we would not only be able to provide for our own medicinal needs; but also (provided we produced enough,) we may have the opportunity to offer relief to others that cannot provide for themselves and generate a modest income as well. We could make a living healing ourselves and helping to heal others. We could become the ever increasing assets to our community we've always dreamed of.

The Board has expressed its fear that the county may be "over run" with criminals if harsh new rules aren't put into place. Changing the ordinance, so that last years' legal growers are now in violation of the law, is not a solution. It simply turns law abiding cultivators into illegal growers. Adopting a licensing and regulatory framework would be a much better way to ensure that cannabis cultivation in Sierra County is in good hands. Only allow licenses for those demonstrating their commitment to best management practices and community wellness. Only allow gardens of 100 plants or less. Require a legal residence. Law enforcement could then focus its attention where it is best of service: dealing with dangerous criminals. I know that the legal growing community of Sierra County would have no problem if a portion of licensing fees went to protecting our natural resources from those that would exploit them. Cooperating with the State and allowing permits could potentially fund a great deal of socially valuable programs in this county. Other than criminals and fascists, everyone wins.

On a closing note, I urge you to take a utilitarian approach when crafting the law. Utilitarianism is an ethical philosophy that was in vogue around the time the United States was born and, most definitely, influenced its creation. Simply put, it defines as "good" those rules that promote the greatest pleasure for the most people and cause the least amount of pain. "Evil" would be the opposite. The ordinance that is up for adoption would not be considered a good law from a utilitarian perspective. The amount of pain it would cause a large number of Sierra County residents is staggering, while the pleasure it offers is unremarkable. For comparison sake, the current cultivation code causes minimal if any verifiable pain and promotes the pleasure and wellness of a great many of the people here. Isn't it obvious? You can be heroes—champions adored for your reason and compassion who revel in the glad support and cooperation of your citizenry--or you can be villains—cold-hearted and despised tyrants

that the community must stand against. Don't let yourselves be swayed by a tiny band of naysayers. Don't interfere with my family's well-being. Don't back us into a wall. Stand up for **our** rights. Defend the sick and the poor. Tell those of offended nose to **relax** and **enjoy** smelling the flowers. Remember, that's what we are growing after all—flowers that have grown alongside humanity for thousands of years—flowers that have improved countless lives in the past and will improve countless in the future—flowers that have helped people see God—flowers that have saved the lives of my loved ones—flowers that could potentially save us all.

Thank you for your time and I look forward to your response,

Ian Ileson

Pike, CA

Ps. I must say once more that we are perfectly happy with the current county ordinance and **very displeased** with the proposed new code. Moreover, any ordinance allowing less than four prescriptions and twelve plants per patient will cause a significant amount of pain, suffering, and quantifiable financial hardship for me and my family and we (and any other offended parties) will be forced to pursue remediation of those damages in a civil court of law. We are already meeting with our attorney. It would be regrettable if it came to that—for all of us.

Dear Supervisor Lee,

I appreciate your prompt response to my email, though it did not really feel as if my specific concerns were addressed. Your response feels more like a list of reasons for deciding to change last years' ordinance and little more. If in fact you are seeking a balance of need vs. nuisance, then you must know that the need essentially far outweighs the nuisance. Just look at the words... need is necessity—akin to food and water and shelter--and nuisance simply constitutes minor annoyance—like mosquitos or ATM transaction fees.

In response to your email, I have some specific problems:

1—You mention that the state has weighed on personal cultivation space, but the state allowance of 100 s.f. is simply the amount that doesn't require a license under the new tiered system. You are failing to see that the state intended for collectives to transition into of-profit structure and get a license for cultivation.

2—You refer to an alleged 10 plant count per patient recommendation made by NORML—even if this were indeed true (I challenge you to direct me to this information), for which ailment is this recommendation made? How current is the estimation? Only a doctor can make statements on the appropriate amount of medicine for a given patient; and if you were to ask one, they would explain to you that there is no such standard.

3—I do not see how the callous, restrictive, and hasty administrative actions of other counties have anything to do with what we choose to do. If neighboring counties were jumping off a cliff would you suggest that Sierra County follow suit?

4--The state is not issuing licenses for commercial grows until 2018 at the earliest. In the meantime, the state still recognizes non-profit collective gardens as legal gardens, understanding that any changes will necessarily take time, and is allowing for the transition. I suggest that the county waits to see how the advisory measure fairs in June and, whatever the outcome, takes a gentle and gradual approach to change.

The proposed ordinance is too drastic and severe. It causes great distress to a remarkable number of Sierra County citizens and this injustice cannot stand. We will not lie down and take it. Once again, if this ordinance goes through, you will be hearing from our lawyers.

In earnest,

Ian Ileson

Pike, CA

To Sierra County Board of Supervisors,

I am writing one last letter urging you to not pass the amended Medical Marijuana Ordinance that is going to be presented in it's first reading tomorrow- Tuesday March 15, 2016. I will keep this short as I know this has unfortunately been a long drawn out process for all of us with not so great outcomes so far. Bringing me to my point- This new ordinance does not serve the best interest of the citizens of Sierra County.

As a member of the Sierra County Growers Association and a community member in Pike I have been very active in getting out and about in the whole county talking with all kinds of people about this issue. So I am now not just writing this letter from a farmers perspective, I am deepening my understanding, making connections, and building bridges with people in this county from all walks of life and different professions. Many people understand the value and need for medical cannabis and the need for good, honest, hard-working , community-minded medical cannabis farmers to provide medicine for the people that need it. Not just anyone and everyone can be a good farmer, as we know from seeing the ratio of how many people have farms and grow good food and medicinal crops. Well Cannabis is just that, recognized by the State as an agricultural product just like wheat and corn and many other crops. So as I am a very good farmer of many crops, both food and medicinal, cannabis being one of them, I will tell you the restrictions of this ordinance is less than adequate to be able to grow the cannabis crop. I am trying to be nice, but let's just say the restrictions are totally ridiculous. No other crop recognized by the Dept of Agriculture gets such size, growth, and plant limitations on it, it's absurd really.

The other thing that has been brought up in my conversations with many upstanding members of the county-both east and west- is the issue of personal property rights. Writing an ordinance that is so restrictive as to what we do on our properties and even so much as to say some people with certain acreage and cannot use the sun to grow plants and must be forced inside under dangerous artificial lighting is just not going to fly. People move all the way up to places like Sierra County to be autonomous and maintain personal property rights. And we are going to make sure that these rights are insured and not be determined by a small minority of people who want to write strict rules for the majority out of their personal opinions, ignorance, and fears.

It is very sad that it has come to this point. You have had so many opportunities to work in harmony with the farmers of this county to come up with adequate, safe, and healthy regulations that serve all the people of the county. But reading this ordinance you chose not to do that, you do have one last chance as it has not been passed yet. It could be still be go back to the ordinance we had last year or a new compromise ordinance. It is and will be such a waste of our precious, time, money, resources, and energy that could be going to organizations in this county that really need it to go forth with the necessary steps to not have this ordinance be put in place for this year. And just know we are not going away, we are unified, strong, and represented by a multi-faceted group in this county, and ready to move forth to take the next steps if this ordinance is passed. The choice is yours now, please refrain from insisting on this divide and let's work together.

Thank You once again for your considerations,
Laura Donaldson

From: leigh ilesen <leighilesen@gmail.com>

To: <supervisor1@sierracounty.ca.gov>

Cc: <supervisor2@sierracounty.ca.gov>, <supervisor3@sierracounty.ca.gov>, <jbeard@sierracounty.ca.gov>, <supervisor5@sierracounty.ca.gov>, <clerk-records@sierracounty.ca.gov>

Date: Sun, 13 Mar 2016 20:51:55 -0700

Subject: new medical marijuana growing ordinance; question of whether to have commercial growing of medical marijuana in the county

Dear Supervisor,

Please! Leave the medical marijuana growing ordinance alone! To change it will not benefit anyone and in fact, will cause harm to everyone in the county. It seems that the majority of your voting public does not want a new ordinance and your job is to represent those voters and do what they want, not what you or the minority wants. Also I do want the county to allow commercial growing of medical marijuana with fair and reasonable regulations and fees. I believe that most of your voters want this too. I will write again as to the numerous reasons I feel the way I do; but realize that if you pass the new ordinance we will continue to fight it in every way we can and to bring this back before you as many times as necessary till we get what we need and what is right.

sincerely, Leigh Ileson, Pike property owner

Michelle Burr

From: leigh ileson <leighileson@gmail.com>
Sent: Monday, March 14, 2016 12:54 AM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: amendment of the ordinance pertaining to the cultivation of medical cannabis for personal use

Changes to the current ordinance are unnecessary. The reasons given for the changes appear to be based upon fear as opposed to reality. Few if any of the supposed risks have actualized and most likely have been reduced due to the current ordinance. There is no evidence to support the fears. The truth is that cannabis has been cultivated in Sierra county for years by your neighbors and friends. If the evils of reefer madness have not overwhelmed the county by now it is unlikely that it ever will. Those not wanting to comply with rules recognize that they are not supported by those wanting to comply and that they must conform or face the community condemnation. More restriction and obstruction only increases the need for more enforcement and increases the opportunities for outlaws.

As representatives you have a duty to empower your constituents to pursue health, wealth, and happiness. We deserve your assistance not resistance.

Medical use can be wellness, prevention, and/ or treatment. Daily I here news of astounding benefits of cannabis use by veterans, athletes, cancer patients, people suffering from chronic pain, overcoming addictions, eating disorders, and the list goes on and on. The times they are a changing. Sadly it seems that the Board is unwilling to recognize the good news but would rather believe the myths that have been popularized to justify large enforcement budgets.

I could not smell my cannabis while standing in the middle of the garden I had to stick my nose right up to the flower and sniff vigorously to smell anything and when i did it was pleasant. To that complaint I cry liar liar pants on fire. Someone might smell concentrated ventilation exhaust fumes from indoor grows but not outdoor gardens.

The amount of medicine a patient needs is their decision to make along with their physician. This amount varies greatly based on whether they use concentrates, edibles, ointments, juices, or smoke flower. Don't try regulate individual needs when it simply can't be done. Realize that privacy should be considered as well. I have no right to know what your medical history is or how many aspirin you take when you have a headache. And you should have no right to control my medicine either.

I could go on about the lack of clarity in many parts of the ordinance amendments but that might lead you to believe that any are acceptable and that isn't true.

Do the right thing.

Vote no.

Then sit down with the stakeholders and work together to work this out for the benefit of all concerned. Let's not blow this opportunity.

Property owner Pike Robert Ileson

Michelle Burr

From: leigh ilesen <leighilesen@gmail.com>
Sent: Tuesday, March 15, 2016 8:22 AM
To: Peter Huebner; Lee Adams; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: please read! can't be at meeting! medical marijuana growing ordinance and commercial growing of medical marijuana in county

Dear Supervisor,

Please don't change the ordinance as it would victimize the poor and sick. If you did you would be depriving them of their medicine; you would be devaluing their property; you would be taking jobs and putting people on welfare.

The Legislature says we have a right to our medicine and we cannot afford to buy it at an expensive dispensary in the city. We must grow it ourselves or have our caretaker or others grow it for us.

We are also farmers, and besides being medicine, this is an agricultural crop which we have a right to grow on our property in this rural county.

We have relied on the current (old) ordinance. We have, in an effort to comply, built our gardens to its standards. We and many others have put most everything we had into these gardens and properties and do not have the financial or physical means to change them now, especially for irrational reasons.

Some of your proposed changes are irrational as well. As a lawyer I look for the rationale behind a rule, regulation or law. Tell me, what is the rationale behind the restriction that an outdoor garden be setback 75 ft.? We already have a 10 ft. setback that is and has been sufficient. It cannot be so as to better conceal it—we already have fences. It will not change the degree of the odor since the smell carries on the wind (see later discussion of odor). Its not to keep people from picking it— the fence and 10 ft. setback will do that. What then? Nothing! The same goes for your other proposed changes too.

If you are not a physician then you cannot speculate or dictate how much medicine someone needs. I have around 15 medical conditions/illnesses, many of which cause chronic pain and most all of which can be treated with medical marijuana. Believe me I need a lot of medicine and it takes many, many plants to make that much. Honestly, I don't know who said that this was an ideal place and climate to grow marijuana and that you could get 8 lbs. a plant! What I have read and found to be true is that the soil is shallow and rocky, the mountains cast shadows that interfere with the sunlight so that the optimal daily amount is not reached, lack of water, etc. causes plants to yield less, even as little as 1/2 lb. per plant, as we got. Of course, many plants die and many flowers have to be disposed of due to pests, mold, and mildew. Many flowers are lost to storms and animals, like deer, as well. You should not change the number of plants allowed in gardens. (See also further discussion on DEA statistics)

There is also no rationale behind changing the number of patients that can grow together or that a caretaker can grow for or one property. Many people are just not capable of growing for them selves and have to have help with that and other things in their lives due to their illnesses and conditions. These people do not have the money to buy dispensary medicine. If you take this opportunity and scenario from them many will go without medicine and will truly be victims. I would not be surprised if there were lawsuits.

Your restrictions on the size of the gardens are irrational and amount to preventing us from having the necessary amount of medicine. It takes a great deal of space to grow medical marijuana. A past study by the DEA said that even large plants that take up large spaces may only yield 1/8 of an ounce of usable marijuana. Besides, you don't dictate how big my vegetable garden is, do you? Remember, this is both medicine and an agricultural crop.

As to the minority's grievances: Allowing the ordinance to stay the same will not increase crime. It has not done so yet, in fact, statistics in areas where medical marijuana is made readily accessible to patients and where it is grown show that crime decreases, especially the presence of the cartel. Marijuana is not scary; it is helpful and

natural. People who have been using it for over 20 years can attest to that. That it is dangerous is a lie perpetrated by certain politicians. This herb has been used for medicine for centuries with good results. Marijuana does not stink! The scents stay on the wind and someone would only get an occasional whiff. If it does so, it does so no more than a horse or cattle ranch, fertilized farm field, tractor exhaust, or any other smell associated with a rural community.

As for me, I am allergic to sawdust and the smell of harvesting timber is very aggravating to me: however, I chose to have property in a rural area and with that comes these smells and odors that have to be accepted, just like the minority needs to deal with the slight and intermittent smell of marijuana flowers- they chose to live in a rural area and they have to accept these things.

As for the environment, I daresay we are some of the most environmentally conscientious of all farmers. Ours and most other farms have our own private water supply. There is no contamination because we and many other of these farms are organic.

A part of a community that has its own borders within that community can be exclusive if that is their desire, but they should not control the activities of others living outside their sight.

Therefore, you do not need any of these new restrictions. If you put them in place you will literally prevent sick people from getting their medicine. at that point each of you would be tantamount to Martin Shkreli who raised the price of a pharmaceutical drug from 13.50\$ per pill to 750.00\$ per pill.

Don't side with the minority or with fear. Don't change the ordinance.

Do allow commercial growing with fair and reasonable regulations and fees. This will benefit everyone in the county. It is not a bad thing for a county to have enough revenue to stay in the black and provide good services to their residents. There is not that much land in the county that people would sell so I don't think we would lose our "ruralness". People do produce other medicines and sell them to make a living. We should have that right too. Keep people off your welfare rolls!

We have constitutional rights that we will stand up for and if they are still trampled we will continue to fight as long as is necessary until those rights are guaranteed.

Sincerely, Leigh Ileson

Pike property owner

Michelle Burr

From: leigh ileson <leighileson@gmail.com>
Sent: Tuesday, March 15, 2016 1:19 PM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: proposed changes to the medical marijuana cultivation ordinance

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Supervisor,

Do not change the medical marijuana cultivation ordinance. The changes you have proposed are terrible! And the fines are outrageous! They are obviously not just to deter but to punish and to prevent patients from getting their medicine. This is cruel and unusual. The fines cannot be paid by any normal farmer/patient and would destroy them financially. This restriction discriminates against poor people. If you were to change the ordinance, at least put a fair fine such as a one time flat \$100 per all violations occurring simultaneously, with an opportunity to comply before having to pay.

Better yet, do not change the ordinance!

Sincerely, Leigh Ileson

Pike property owner

Michelle Burr

From: leigh ileson <leighileson@gmail.com>
Sent: Wednesday, March 16, 2016 10:33 AM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: medical marijuana ordinance and commercial growing in county

Dear Supervisor,

Please read the long e-mails too! They are important and address the important issues!

Vote against changing the ordinance! Do not victimize the sick and poor! Act in the best interests of your county and voters! Vote for commercial growing! It will benefit everyone in the county! This is what I support.

Sincerely, Leigh Ileson

Pike property owner

Michelle Burr

From: leigh ilesen <leighilesen@gmail.com>
Sent: Wednesday, March 16, 2016 10:35 AM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: Fwd: please read! can't be at meeting! medical marijuana growing ordinance and commercial growing of medical marijuana in county

----- Forwarded message -----

From: leigh ilesen <leighilesen@gmail.com>
Date: Tue, Mar 15, 2016 at 8:22 AM
Subject: please read! can't be at meeting! medical marijuana growing ordinance and commercial growing of medical marijuana in county
To: supervisor2@sierracounty.ca.gov, supervisor1@sierracounty.ca.gov, supervisor3@sierracounty.ca.gov, jbeard@sierracounty.ca.gov, supervisor5@sierracounty.ca.gov, clerk-recorder@sierracounty.ca.gov

Dear Supervisor,

Please don't change the ordinance as it would victimize the poor and sick. If you did you would be depriving them of their medicine; you would be devaluing their property; you would be taking jobs and putting people on welfare.

The Legislature says we have a right to our medicine and we cannot afford to buy it at an expensive dispensary in the city. We must grow it ourselves or have our caretaker or others grow it for us.

We are also farmers, and besides being medicine, this is an agricultural crop which we have a right to grow on our property in this rural county.

We have relied on the current (old) ordinance. We have, in an effort to comply, built our gardens to its standards. We and many others have put most everything we had into these gardens and properties and do not have the financial or physical means to change them now, especially for irrational reasons.

Some of your proposed changes are irrational as well. As a lawyer I look for the rationale behind a rule, regulation or law. Tell me, what is the rationale behind the restriction that an outdoor garden be setback 75 ft.? We already have a 10 ft. setback that is and has been sufficient. It cannot be so as to better conceal it—we already have fences. It will not change the degree of the odor since the smell carries on the wind (see later discussion of odor). Its not to keep people from picking it— the fence and 10 ft. setback will do that. What then? Nothing! The same goes for your other proposed changes too.

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money to buy dispensary medicine. If you take this opportunity and scenario from them many will go without medicine and will truly be victims. I would not be surprised if there were lawsuits.

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Therefore, you do not need any of these new restrictions. If you put them in place you will literally prevent sick people from getting their medicine. At that point each of you would be tantamount to Martin Shkreli who raised the price of a pharmaceutical drug from 13.50\$ per pill to 750.00\$ per pill.

Don't side with the minority or with fear. Don't change the ordinance.

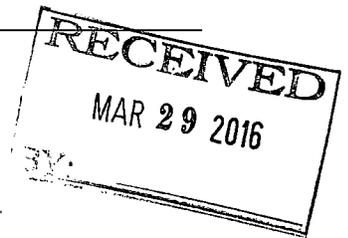
Do allow commercial growing with fair and reasonable regulations and fees. This will benefit everyone in the county. It is not a bad thing for a county to have enough revenue to stay in the black and provide good services to their residents. There is not that much land in the county that people would sell so I don't think we would lose our "ruralness". People do produce other medicines and sell them to make a living. We should have that right too. Keep people off your welfare rolls!

We have constitutional rights that we will stand up for and if they are still trampled we will continue to fight as long as is necessary until those rights are guaranteed.

Sincerely, Leigh Ileson

Pike property owner

COMPROMISE



SCGA members offer a compromise to the Board's proposed medical marijuana ordinance

The following are key points to be more clearly defined at a later meeting

Sierra County Growers Association (SCGA) would like to offer these key changes to the medical marijuana ordinance. If these concessions are accepted the association will not pursue a referendum. If these settlements are not accepted in full the association will initiate a referendum to overturn any other new ordinance the board passes. We would prefer to work with the board rather than against it.

For parcels 2 acres or more:

- 1) To the issue of only allowing for 2 people's recommendations being cultivated on a parcel we ask that you leave in place the allowance of 4 people as per the previous year's policy. We propose that only one recommendation holder is required to live on site. You don't want to create a "flop-house" environment and over populate parcels and their septic systems.
- 2) To the issue of the number of plants allowed per recommendation we concede to an allowance of 12 mature female plants per recommendation after August 1st and an allowance of 24 immature plants before August 1st. We propose that there be no square foot limits at this time.
- 3) To address your proposed changes in set-back requirements it is important to respect cultivation sites developed in accordance with the ordinance set forth in 2015. Already established cultivation sites should be set-back 10' from the property line. Any cultivation site within view from a public road or access may be required to be concealed with an opaque 6' fence or inside a greenhouse. A neighboring parcel owner or tenant may prefer a non-opaque fence and this shall be left to their request. Any new cultivation sites can be held to the new proposed set-back of 75 feet.
- 4) Eliminate any limits on the height or footprint of a plant.

For parcels under 2 acres in residential areas:

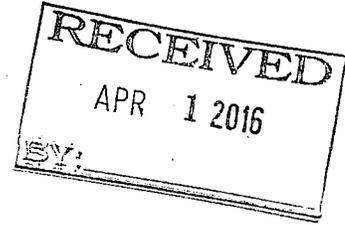
Do not subject these people to only being able to grow indoors. We understand the concerns of citizens in residential areas and propose that the size of their cultivation site be allowed outdoors but greatly limited in scope. Limit these grows to 2 recommendations per parcel with a 100 square foot per recommendation limit.

Keep in mind that should someone move to a house near an airport they conceded to the "nuisance" of airport traffic. Also, if a neighbor keeps a porch light on and someone finds it to be a nuisance every judge in the county will tell the bothered neighbor to put up a shade, not for the first neighbor to turn off their light. Should someone move next door to an already existing cannabis cultivator they concede to see and smell the plant. No one should be denied access to grow a medicinal plant for themselves or others in need.

We propose a more thoughtful fine structure for those out of compliance. Allow a 10-day period for abatement. Should the cultivator not bring their garden into compliance you may issue a \$100/plant fine prior to August first –when plants are not mature. After August 1st you may issue a \$1,000/plant fine.

3/23/16

Sierra County Board of Supervisors
P. O. Drawer d
Downieville, CA 95936



Dear Members:

I have read the medical cannabis ordinance as amended. It is this ordinance I am addressing in this letter. I will refer to each item by its page number and section heading.

Page 2 Section I

This states that nothing in the ordinance will allow any use that is "...illegal under State or Federal law." This is incorrect wording. The use of medical cannabis is legal in the State of California. That and Sierra County is all that needs to be mentioned. It is not legal under Federal law. By mentioning it here, makes those of us legally growing and/or using, criminals under Federal law. Please remove this reference. This ordinance has nothing to do with the Federal Government. This is a State and Sierra County issue only.

Page 6, Section E

This refers to lights that affect radio or other communication devices. All high wattage electrical devices affect radio signals. My 750 watt electric heater affects my house radio. My neighbor's driveway light affects my car radio when I go by. This is silly. This section needs to be eliminated.

Page 8, Section I-3

This states that cannabis odors are offensive to some people of this county. The path to take here is one of acknowledgement and acceptance. There are many offensive odors around here and we all make compromises. Cannabis odors appear once a year for a short 6 week period. This section is unnecessary and should be eliminated from the ordinance.

Page 9, Section 9

Plants make no noise. Chainsaws all summer, logging trucks, people's tractors make noise. My furnace and air conditioner fan makes noise outside all winter and summer long and it is loud. To say fans in an indoor grow room would create excessive noise is punitive and serves no purpose.

Page 10, Section J-5

A greenhouse by definition uses the outdoor light of the sun. Having an opaque greenhouse cover is an oxymoron. When greenhouses became popular for all outdoor gardens, a special greenhouse fabric was developed. It is very strong, can withstand snow load and is made to refract the sunlight so that whatever is grown, grows better. This is what needs to be allowed for greenhouses. Anything else does not have the same natural growing advantage and defeats the natural purpose of a greenhouse.

Thank you in advance for your reconsideration of this ordinance.

Sincerely,

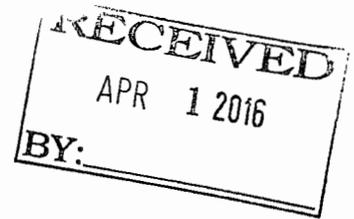
A handwritten signature in cursive script that reads "Pamela Davis". The signature is written in black ink and is positioned above the typed name.

Pamela Davis

Pike, CA.

March 23, 2016

Sierra County Board of Supervisors
P. O. Drawer D
Downieville, CA 95936



Dear Members of the Board:

In this letter I would like to discuss some of the items written in this new ordinance.

The first item is stated in Section G-2. Plants grow uniquely. Each one will be different from the other, even if the seeds came from the same plant. It is wrong to say all plants will show gender by 2 feet in height. There should be no height limit at all. The cut off of August 1st is sufficient. Our plants last season didn't show gender until they were 3 feet plus. The height limit needs to be removed from starter plants.

In Section G-3, the words "square" footprint is deceptive because a footprint is rectangular in nature. This is an oxymoron.

The Section I-4 puts a monetary value on growing medicine indoors. By requiring that indoor grows are done in a permitted building and that it must have a certificate of occupancy is really punitive on the part of the county. You are mandating someone get a certificate of occupancy for a building that no one will live in and that is growing vegetation. It will cost so much it will make it impossible for the sick to grow their medicine. This needs to be reconsidered.

Section I-7 talks about indoor lighting and is very confusing. There are no lights that come in 1200 watts. They could be two 600 watt lights or three 400 watt lights or any other combination, but not in 1200 watts. Also, 1200 is only enough light for one plant. The limit of 1200 watts is inconsistent with the reality of indoor growing. This needs to be thought out and revised.

Sincerely,

A handwritten signature in cursive script that reads "Darryl Davis".

Darryl Davis
Pike, CA

Michelle Burr

From: Sarah Jean <honeylovebutterfly@gmail.com>
Sent: Friday, April 01, 2016 5:47 PM
To: Lee Adams; Peter Huebner; Paul Roen; Jim Beard; Scott Schlefstein; Clerk-Recorder
Subject: medical marijuana ordinance

Dear Supervisors,

This ordinance has so many holes; it'll never hold water.

To regulate a cannabis farmer by the number of plants is an archaic system left over from before legislators knew or understood anything about the process. All new regulation coming out, including the state of California and the state water board is based on the size of the impact of the cultivation site. You are making unnecessary laws and regulation by splitting hairs over the number of plants we can grow. What one person can get out of one plant another may need five or ten. As in many trades there are a hundred roads to the same destination.

Again, no one other than an experience doctor is qualified to recommend how much cannabis a person needs based on his or her ailment and treatment program. That can range from an ounce to a pound, distilled into a concentrated form, per week. For you to use this 10-plant number based on something you read on norml's website is poor regulation that also does not hold water. I would like to see where that number come from, what context it was in and what year that was from.

To tell a farmer or gardener how they need to grow, i.e. in 3x3 boxes, is insulting. All of us Sierra County growers have established gardens that have been legal for as many as 19 years under prop 215. We all have different terrain, abilities and resources for our cultivation practices. Some of us grow in boxes that are already built, some in trenches, some in mounds, some in squares, some in rectangles, in fact for the first 5 years our boxes had 5-sides. These gardens are already established in keeping with previous set-back limits. Now you want to come along and tell us we need to tear out 6-years of work, more for some, and re-design our gardens to rules made on bad information? What good do you really think a meager 20' of additional of set back is going to do?

Another problem with this ordinance is it disallows collective grows. You are doing a great disservice to the community in not allowing those that can grow to provide for those that cannot. It is the ill and the elderly that need medicine the most and those are most unable to grow for themselves. Do you really think someone with stage-4 liver cancer, severe arthritis or chronic pain can cultivate the amount of cannabis they need for their treatment. I'll tell you; no – they cannot. Do you think people with full-time jobs, who commute and raise families have time to cultivate the medicine they need? No, they do not.

How many people need to suffer before you will realize this is a terrible piece of legislation pushed on you by stereotypes, fear and hidden agendas.

I realize you will do as you wish and what seems to best serve your political careers. I would be ashamed of putting my name on this piece of copy & pasted legislation that will likely be tied up by referendum and litigation processes anyway.

Please, I urge you to come back to the drawing board and meet with us to better understand what we do, how we do it and work together to find solutions to the concerns we ALL share, like public health & safety, environmental protection and preservation of Sierra County values.

And I must add, I personally find it entertaining that you think a lock on a 6' fence creates a secure space. We do keep our property secure with locked gates and camera systems. A locked fence only keeps the honest people out.

Kind Regards,
Sarah Grew
Pike

From: meditor@sierracountyprospect.com [<mailto:meditor@sierracountyprospect.com>]

Sent: Saturday, April 02, 2016 8:21 AM

To: Paul Roen <supervisor3@sierracounty.ca.gov>; Lee Adams <supervisor1@sierracounty.ca.gov>; Jim Beard <jbeard@sierracounty.ca.gov>; Jim Beard <jbeard@sierracounty.ca.gov>; Peter Huebner <phuebner@sierracounty.ca.gov>; Heather Foster <hfooster@sierracounty.ca.gov>

Subject: Lack of a proper Environmental Impact Report

Laurenc L. DeVita MA
POB 74 Calpine CA 96124
meditor@sierracountyprospect.com

Sierra County Board of Supervisors
Clerk of the Board
P.O. Drawer D
Downieville, CA 95936

RE: Introduction and first reading of an Ordinance amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; adding Section 8.01.045 and repealing Section 8.01.250 of the Sierra County Code; and adding Chapter 8.02 pertaining to administrative penalties for public nuisances created by cultivation of medical marijuana in violation of Chapter 8.01 of the Sierra County Code.

Sirs,

The above ordinance, in whole and in specific part, requires a CEQA review and a mitigation plan, as other counties are now doing prior to making dramatic changes to medical cannabis production ordinances. The reasons are:

1. The supervisors know that medical cannabis costs will drive patients and caregivers indoors. This is one of the publicly stated intentions. The ordinance bears a very large, easily demonstrated positive carbon result. The Board needs to identify and account for this large increase in carbon emissions.
2. The supervisors and other county staff have acknowledged that this ordinance will break the community effort to conform to the law. It is known to the Board that this decision will drive growers back in to the forests where there is no oversight, with a corresponding increase in environmental damage. The Board acknowledges in the ordinance that unregulated cannabis production leads to criminal activity and environmental damage.

The Board can not proceed with this dramatic and potentially damaging ordinance without following California environmental law.

Please cease action on this subject until California environmental law has been observed.

Laurenc L DeVita

Laurenc L. DeVita MA
www.resilientsierra.com
(530) 448 9092

Lester Stohbin
PO Box 32
Goodyears Bar, CA 95944

April 4, 2016

To: Sierra County Board of Supervisors
Fr: Lester Stohbin, Sierra County Resident
Re: **Medical Cannabis Cultivation Ordinance, Agenda Item for Tuesday, April 5th,
Board of Supervisors Meeting**

I am writing to request that the Sierra County Board of Supervisors include the Sierra County Growers Association to provide input in the medical cannabis cultivation ordinance.

I never in my fifty years of growing medical cannabis for sickly patients have I witnessed anything that gets scrutinized as much as medical cannabis. It seems that the Supervisors scrutinized medical cannabis plants to pieces to make it look like a bad, harmful plant. Such as: it grows too high, it stinks, the gardeners use too much water, and it goes on and on. There is always something new and negative that you all come up with about this plant constantly. I have not heard any of you say something good about it. Is that because you all do not know the depth of the medical value it has for people in pain, cancer patients, and especially children with Dravet Syndrome, Autism or epilepsy seizures? You all have spent so much time on making the medical cannabis growers life so miserable it makes me wonder if you hate us, or is it that you hate cannabis. Which is it, or is it both?

Why isn't there scrutiny about other farmers of California, which on a very large scale are massive chemical polluters destroying life. For example: ricer farmers use thousands if not millions of acre feet of water, they spray harmful pesticides and chemicals that leaks into our streams, canals, rivers, ocean and contaminates our earth along the way, and who knows what else.

Then there are millions of homeowners, county and state organizations using harmful pesticides and chemicals on their lawns, vegetable and ornamental gardens that make people and animal life sickly, and destroying our earth. Just look in their garages and supply rooms! Their shelves are full of every type of poisonous chemical (and nothing short of agent orange), which is much more harmful to our ecosystem and polluting our earth than medical cannabis gardening. So why have I not heard anything from the Supervisors about these chemicals being used daily by homeowners and county and state organizations, which is hundreds of times more harmful than what medical cannabis gardeners use.

We medical cannabis growers in Sierra County have not complained to you about the chemicals that homeowners and county and state organizations are using every day. I recommend that the Supervisors look at the bigger picture, and make it a priority agenda item, before medical cannabis gardening.

The Sierra County Growers Association of medical cannabis gardeners has not been given a fair opportunity to work with the Sierra County staff to plan and draft a fair regulation of medical cannabis.

I request that the Supervisors provide an opportunity for Sierra County Growers Association of medical cannabis gardeners have community input into the cannabis cultivation ordinance, and provide stakeholders meetings for

us to work on an ordinance that is fairly drafted. **The ordinance that is on the agenda for Tuesday, April 5th does not have our input, and should not be taken up for a vote.**

This is a community issue without community input. We are the community, and voters in Sierra County. We deserve to be heard, and we deserve to be treated fairly in regulating medical cannabis in Sierra County. I don't believe any Supervisor would feel they were treated fair if they were a stakeholder and a county or state organization regulated any part of their lives without given an opportunity to have input in the planning.

Thank you for your consideration.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services APPROVING PARTY: Darden Bynum, Director PHONE NUMBER: (530)993-6701
--

AGENDA ITEM: Approval of the surplus of a vehicle to the general fund departments.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Health & Human Services wishes to surplus a 2002 Ford Escape to the General Fund Departments.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION NO. _____

APPROVING THE SURPLUS OF A VEHICLE

WHEREAS, in accordance with established Board of Supervisors procedure, it is possible for individual departments to surplus serviceable vehicles to General Fund Departments, and;

WHEREAS, the Department of Human Services wishes to surplus a 2002 Ford Escape, VIN# 1FMYU02132KA36944, License #1098664.

NOW THEREFORE BE IT RESOLVED, that the Sierra County Board of Supervisors does hereby declare as surplus one vehicle, a 2002 Ford Escape VIN# 1FMYU02132KA36944 , License #1098664.

ADOPTED by the Board of Supervisors of the County of Sierra, State of California on the 5th day of April, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

LEE ADAMS
Chairman, Board of Supervisors

Date

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

CHRISTIAN CURTIS
Deputy County Counsel

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: Health & Human Services APPROVING PARTY: Darden Bynum, Director PHONE NUMBER: (530) 993-6701

AGENDA ITEM: Approval of the Mental Health Services Act (MHSA) Annual Update Fiscal Year 2015-2016

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
MHSA Update

BACKGROUND INFORMATION: The MHSA Update summarizes both what happened in Fiscal Year 2013/2014, as well as reflects what is projected program-wise for fiscal year 2015/2016.

FUNDING SOURCE: 5671
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$0 N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790



Darden Bynum, LCSW
Director

Memorandum

To: Sierra County Board of Supervisors

From: Darden Bynum, LCSW, Director, Health & Human Services

Reference: Agenda items

Date of memo: 03.18.16

Date of Board Meeting: 04.05.16

Regarding: Mental Health Services Act (MHSA) Annual Update

Executive summary: This annual, ongoing renewal of the Mental Health Services Act is a required update. The programmatic aspects of the attached plan have been reviewed by the Sierra County's Mental Health Advisory Board; the plan demonstrates input from community groups and individual stakeholders.

Background information: The MHSA annual update is a requirement for Sierra County to maintain compliance with the statewide intent of the original Proposition 63 initiative. Using focus groups, surveys, and direct queries, the MHSA community planning process provided both input for last fiscal year's plan and proposes changes, based on the community planning process. The MHSA Plan summarizes both what happened in fiscal year 2013/2014, as well as reflects what is projected program-wise for fiscal year 2015/2016. This plan has no current impact on county general fund dollars.

Action requested: H&HS respectfully requests the Board of Supervisors to approve this annual update of the MHSA Plan.

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION NO. _____

**IN THE MATTER OF APPROVAL OF
THE SIERRA COUNTY MENTAL HEALTH SERVICES ACT (MHSA)
FY 2015-2016 ANNUAL UPDATE**

WHEREAS, Proposition 63, The Mental Health Services Act, funded by tax on high-income individuals, is designed to expand and transform California's county mental health service systems, and;

WHEREAS, the State of California's Department of Health Care Services assures that county mental health departments expend funds made available through the act towards a state-of-the-art, culturally competent system that promotes recovery/wellness through independence, hope, personal empowerment and resilience for adults and seniors with severe mental illness and for children and transitional age youth with serious emotional disorders and their families and;

WHEREAS, as mandated, the Sierra County Human Services completed and has posted a draft of the Sierra County Mental Health Services Act 2015-2016 Annual Update on the Sierra County website for review and comments and has had available to the public a hard copy for review, and;

WHEREAS, after thirty days on display, Sierra County Human Services had a public hearing during the Sierra County Mental Health Advisory Board's meeting in Loyalton for review and comment for the 2015-2016 Annual Update.

NOW THEREFORE BE IT RESOLVED, the Sierra County Board of Supervisors approves the 2015-2016 Mental Health Services Act Annual Update and authorizes Darden Bynum, Director of Sierra County Human Services, to submit the Annual Update to the State.

ADOPTED by the Board of Supervisors of the County of Sierra, State of California on the 5th day of April, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

LEE ADAMS
Chairman, Board of Supervisors

Date

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel



helping people

Sierra County Behavioral Health

Mental Health Services Act

Annual Update

Fiscal Year 2015/16

Proposed Draft

This Mental Health Service Act Annual Update is designed to report on Mental Health Services Act activities during Fiscal Year 2013/14 and to enhance county and community mental health services to Sierra County residents. This Annual Update is available for public review and comment through Friday, March 4, 2016. We welcome your feedback during the review process or at the Public Hearing to be held on March 4, 2016. During the 30-day review configuration of this document may change, however, content will not until the Public Hearing.

Public Hearing Information:

Sierra County Wellness Center

207 Front Street

Loyalton, CA 96118

March 4, 2016

9:30 a.m.

Hosted by the Sierra County Mental Health Advisory Board

Questions or Comments? All comments are welcome.

Please contact:

Laurie Marsh, MHSA Coordinator

lmars@sierracounty.ca.gov

Phone: (530) 993-6745

Table of Contents

Sierra County Demographics	2
Community Planning and Local Review Process	4
Community Services and Supports	8
Prevention and Early Intervention	15
Workforce Education and Training	18
Capital Facilities and Technologies	19
Fiscal Year 2015/16 Estimated Expenditures.....	21
Appendix A	28

DRAFT

Welcome to Sierra County

Sierra County is the second least populated county in the State of California. In the summer months, Sierra Valley supports more cattle than the total number of Sierra County residents. Considered a "*Frontier County*", because of remoteness and population density, Sierra County has no stoplights, fast food restaurants, movie theaters, traditional public transportation systems, hospitals, or shopping centers. Most communities are geographically isolated from services and other communities. The county is bisected by the Sierra Nevada Mountain range, one pass (Yuba Pass, elevation 6,701 ft.) provides access between the east and west side communities. Harsh weather and mountain driving conditions make travel during the winter months treacherous and dangerous.

Sierra County shares a border with the State of Nevada. Neighboring counties are Plumas, Lassen, Nevada and Yuba.



Estimated Population per Community Zip Code* within Sierra County:

Alleghany/Forest City	89	Loyalton	1,627
Calpine/Sattley	326	Sierra City	258
Downieville	352	Sierraville	215
Goodyears Bar	46		

* 2010 US Census Bureau-FactFinder, Community Facts

Sierra County's population of 3,003 (US Census Bureau 2014 estimate) is spread over 962 square miles (of which approximately 70% is National Forest). The only incorporated city is Loyalton, with 769 persons residing within the city proper. Another 858 residents live within Loyalton's zip code, associating approximately 50% of Sierra County's population with the City of Loyalton. While the county seat is located in Downieville, Sierra County Board of Supervisor meetings alternate between the locations of Downieville and Loyalton.

The main campus of Sierra County Health & Human Services is located in Loyalton. An office is located in Downieville allowing the agency capacity to serve community members on both the east and west side of the county.

Based on US Census Bureau statistics (table below), the number of families who fall within the 200% below poverty level are increasing, thus increasing the percentage of individuals who may be eligible for services through Sierra County Behavioral Health.

Population as of 2010*: 3,240

Population percentage by age:

Under 18	17.0%
18-19	1.6%
20-24	3.6%
25-34	7.5%
35-49	18.3%
50-64	31.0%

* 2010 US Census Bureau-FactFinder, Community Facts

US Census Bureau - Fact Finder based on 2010 Census	Estimated 2012	Estimated 2013	Percent Increase or Decrease
	Percent	Percent	
Persons Below Poverty Level	16.80%	19.40%	+2.6%
Median Household Income	\$42,500	\$39,009	-8.21%
Number of Households	1,338	1,253	-6.35%
Persons per Household	2.32	2.45	+5.6%

Community Planning and Local Review Process

Sierra County Health and Human Services is a consolidated and integrated Health & Human Services Agency which includes Behavioral Health, Public Health, Environmental Health, Tobacco Use Reduction Program and Social Services. As such, Sierra County Health and Human Services is utilizing the following key strategies to engage in program development:

- Establishing consolidated administrative support infrastructures;
- Establishing consolidated program support infrastructures;
- Importing or developing evidence-based practices and other outcome-based approaches to services;
- Developing integrated, co-located and decentralized services concurrently;
- Establishing client and cultural inclusion structures/processes that will advise the agency in terms of policy and programming;
- Focusing on quality improvement and systems accountability in terms of outcomes linked to improved individual and family recovery and self-sufficiency, as well as improved community health.

To ensure the most effective use of resources, avoid duplication of effort, and maximize the leveraging of ongoing efforts and community strengths, Mental Health Services Act (MHSA) programming is developed and delivered with careful consideration of the common goals of other Sierra County Department of Health and Human Services initiatives and includes the strategies listed above to guide planning and service delivery in Sierra County.

The Mental Health Services Act programming also employs a “3x5” approach to program design which spans:

Three Service Strategies

Universal
Selective
Indicated

Five Target Populations

Children, Youth and Families
Transition Age Youth (TAY)
Adults
Older Adults
Community

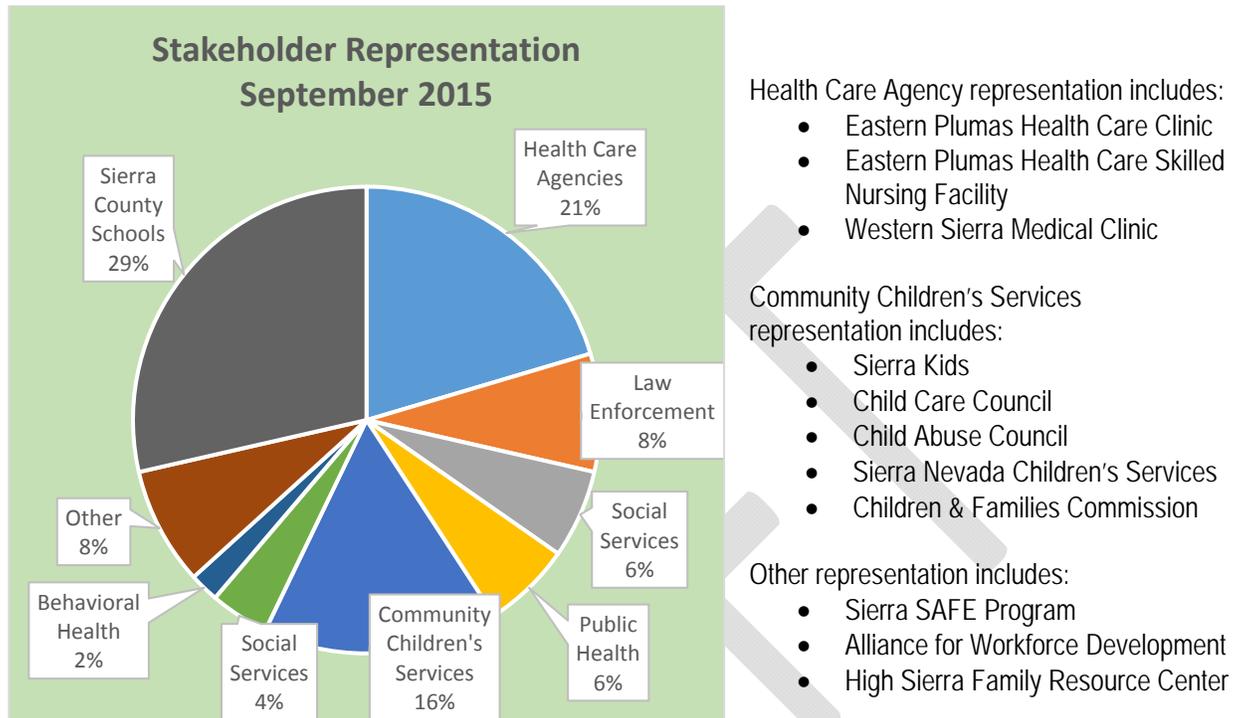
Sierra County’s approved Community Services and Supports Plans, Workforce Education and Training Work Plan, Capital Facilities and Information Technology Needs Plan, Prevention and Early Intervention Plan were developed and are implemented with cross-departmental integration aimed at the delivery of holistic and transformational programs designed to meet Sierra County’s community members’ needs.

In February 2015, Sierra County Behavioral Health (SCBH) began the Community Planning Process by creating three different surveys. Two community member surveys were created, one addressing children and family concerns while the other addressed adult concerns, along with a stakeholder survey. Community member surveys were distributed and collected throughout Sierra County communities by key community leaders. Stakeholder surveys were distributed during stakeholder meetings and during a Mental Health Advisory Board meeting. Personal visits were also made to stakeholder facilities to engage and educate stakeholders about the Community Planning Process.

Survey results can be found in appendix A.

Stakeholder Process

Stakeholder surveys targeted children and parent/family concerns. A total of 49 surveys were collected from the following stakeholders:



Survey results were then discussed during stakeholder meetings. The stakeholder meetings included an August 8, 2015 Task Force Committee meeting; an August 28, 2015 First 5 Sierra meeting, a September 1, 2015 Local Child Care Council meeting; a September 17, 2015 Student Attendance Review Board meeting; and an October 21, 2015 Child Abuse Council meeting. During these meetings overwhelming support for implementing family strengthening and parenting classes/trainings/opportunities were voiced to help address many of the areas of concern identified through the stakeholder surveys. Leveraging funding from other agencies and organizations was encouraged to increase the scope and location of the programs offered.

Community Input Process

One hundred twenty-six (126) community member surveys were collected throughout Sierra County communities. Of the 126 community members surveyed, 38 identified themselves as having utilized services themselves or are a family member of a person who has utilized services.

An attempt was made to collect surveys from as many Sierra County communities as possible. Interestingly enough and quite by chance the amount of surveys collected were proportionate to the population of each community (Table 1). Ages of survey respondents represent all age groups with the senior population representing 37% of surveys collected (Table 2).

Cultural proficiency/competency is a crucial component of the development of all services offered. Per QuickFacts from the U.S. Census Bureau, 94.8% of Sierra County residents are white. The Race/Ethnic breakdown (Table 3) of the survey respondents reflect this statistic.

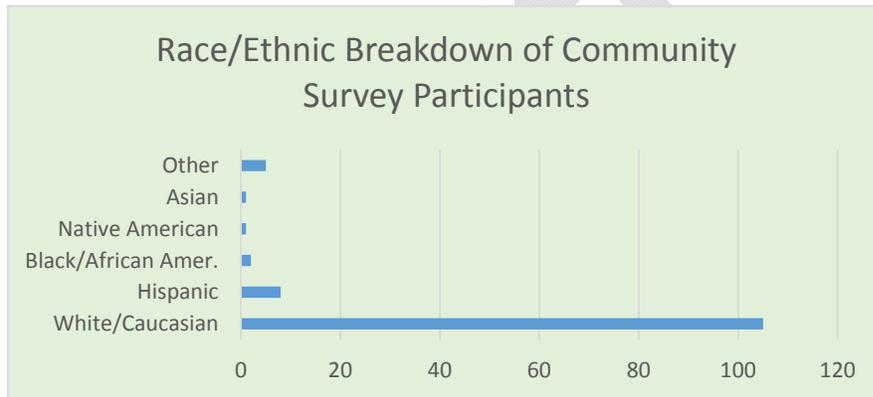
Table 1

Number of Surveys Collected per Community	
Loyalton	70
Downieville	23
Calpine	15
Sierra City	9
Sierraville	6
Pike/Alleghany	2
Verdi	1

Table 2

Age of Survey Respondents	
Under 16	8%
16-25	16%
26-40	18%
41-59	21%
60+	37%

Table 3



A Community Planning meeting was held in conjunction with a Mental Health Advisory Board meeting on January 28, 2016. The Community Planning meeting was advertised to community members, stakeholders and community members receiving services through flyers distributed in public places throughout Loyalton and Downieville along with an ad purchased through both local newspapers advertising the meeting. Representation included three or fewer community members receiving services, Behavioral Health, Public Health, Social Services and the Mental Health Advisory Board members. A quick Community Planning Process training took place explaining MHSa program philosophy and current programs. Following the training, survey results were disseminated and discussed along with appropriate program and service changes which resulted in FY 15/16 planned activities and modifications of this Annual Update.

During the 30-day review process the FY 15/16 MHSa Annual Update proposed draft was distributed to Mental Health Advisory Board members, stakeholders listed above, community members receiving services, and community members. On March 4, 2016 a Public Hearing was held to receive and discuss any comments received during the 30 day review.

The following responses were received and discussed during this meeting:

Definite need for a Behavior Intervention Specialist who can serve both sides of the county. Should be a full time position.	Stakeholders	4
--	--------------	---

Plan provides appropriate services to appropriate populations at this time.	Stakeholders	3
Need for local services to include people who have insurance as they become underserved or unserved due to lack of providers in Sierra County.	Community Members	3 or fewer
Use of Equine programs to enhance wellness, recovery, and resiliency.	Community Members receiving services and stakeholders	3 or fewer
Supported the incorporating a Volunteer Peer Support Program.	Community Members Receiving Services	4
Utilize FY 16/17 Community Planning Process to identify gaps in services and supports for Veterans. Target Prevention and Early Intervention component as the funding source.	Community Members, Stakeholders and local news media	5

After the close of the Public Hearing the Mental Health Advisory Board voted to approve the current draft as it stands of the FY 15/16 MHSA Annual Update and directed it to be taken before the Sierra County Board of Supervisors for approval.

DRAFT

Community Services and Supports

Outreach and Engagement

Status FY 2013/14

Sierra County Behavioral Health (SCBH) was successful in providing education to the Sierra Plumas Joint Unified School District which resulted in trust being built between the school district and Sierra County Behavioral Health.

Program Description

Outreach and Engagement activities focus on identification, education, and support of individuals, and when appropriate their families, in need of mental health services. In addition Outreach and Engagement activities strive to educate and build trust with other community based-organizations to help reduce barriers associated with receiving behavioral health services.

The objectives of Outreach and Engagement are to:

- Identify individuals in need of services and supports and link them to existing services at Behavioral Health, Wellness Centers, and other service delivery locations;
- Educate community members and other community-based agencies/organizations about available services and supports;
- Improve relations between providers, overlapping influences, and different cultures and communities;
- Educate community members and other community-based agencies/organizations to help dispel myths about living with severe mental illness and to promote wellness, recovery, and resiliency;
- Reduce barriers to participation in behavioral health services.

Populations Served in FY 2013/14

During FY 2013/14 individuals were not targeted through Outreach and Engagement activities. The focus was centered on building a relationship with local schools in Loyalton. A relationship was created between Behavioral Health and the Sierra-Plumas Joint School District. The activities created as a result of the relationship targeted students and school staff. The resulting programs reached 44 individuals of which 73% were junior high students and 27% were the junior high and high school staff. The per-person cost for this program in FY 2013/14 was \$73.

Behavioral Health staff was invited to make a presentation during the 2014/15 Sierra-Plumas Joint School District, district-wide "all-staff" in-service to describe services available through Behavioral Health and Social Services. During this presentation there was discussion about the best way to link individuals to services.

Key Activities in FY 2013/14

"Being Myself With You/STOMP With You" was targeted at 7th and 8th graders attending Loyalton Junior/High School. The school staff met with the school counselor, Sierra County Behavioral Health's Marriage Family Therapist (MFT) during a "pre" meeting to discuss peer anti-bullying and to identify the behavioral issues

prevalent between the two classes. A “post” meeting was scheduled to discuss the salient issues students were experiencing through the artwork they completed. There were a total of 9 sessions held where the MFT interacted with the students through art and music activities.

Key Successes

The schools and SCBH have rebuilt trust to problem-solve and meet the needs of both school staff and students. Through the Outreach and Engagement activities, a door has been opened to collaborate and allow SCBH to provide services in the school setting if needed.

Barriers or Challenges

The most prevalent challenge identified was the previous lack of trust Sierra-Plumas Joint Unified School District held towards Sierra County Behavioral Health. As celebrated above under key successes, the lack of trust has been transformed to a trusting and problem-solving relationship between the two agencies allowing for future collaboration and successful outcomes.

Sierra County Behavioral Health underwent upper management administrative vacancies and changes beginning in FY 2011/12 through FY 2013/14. The Director of Health and Human Services left in September of 2013 and the Assistant Director who was acting Director left in May of 2014. During this time of changes the MHSA Coordinator position was vacant. In May of 2014 the MHSA Coordinator position was filled on a full-time basis. These abrupt leadership changes contributed to the implementation delays of MHSA programs.

Historically and currently, both Sierra County residents as well as agencies/organizations serving residents are challenged by lack of access to major medical facilities, minimum or no health insurance coverage, lack of employment, geographic isolation, and lack of transportation. The challenge associated with a lack of transportation creates a barrier for Sierra County community members to access Outreach and Engagement activities.

Planned Activities and Modifications FY 2015/16

During FY 2015/16, outreach and engagement activities will continue to be conducted. They will be designed to provide outreach to Sierra County residents and other service agencies/organizations which also serve Sierra County residents. Facilitating transportation, when appropriate and feasible, to community members who do not have access to transportation and live in remote areas will be implemented.

The western portion of Sierra County has not been given/exposed to any Outreach and Engagement activities in the recent past. A Peer Support Specialist will be hired and located out of Downieville with direction to implement culturally appropriate Outreach and Engagement activities while identifying unserved and underserved community members.

If feasible, a “Front Porch” program will be implemented to provide outreach to isolated community members. The “Front Porch” program will involve peer support staff providing activities in geographically isolated communities while educating about available services, wellness and recovery. During activities data will be collected to identify other needs not being met. Identified gaps in services will be shared with other agencies in the hopes of providing unique services to bridge the acknowledged gaps. Confidentiality will be maintained during data collection.

Mental Health First Aid classes will be offered to stakeholder agencies/organizations with the purpose of dispelling myths about living with severe mental illness and to provide education so that staff is able to assist someone experiencing a mental health related crisis by learning risk factors and warning signs for mental

health and addiction concerns. They will also learn strategies to help someone in both crisis and non-crisis situations and learn to identify where to turn for help.

'Community Academy' activities will take place to provide a universal service strategy, reaching community populations, to address Outreach and Engagement objectives. Historically, Community Academies have been successful in Sierra County as a venue to provide one day workshops featuring appropriate and knowledgeable speakers addressing relevant behavioral health topics. Two workshops/trainings are scheduled to take place with the objective of improving relations between different cultures and communities, along with reducing barriers to participation in behavioral health services. Strategies will provide a Cultural Proficiency workshop focused on creating effective working relationships; after which, a "Bridges Out of Poverty" training will be offered to build on the cultural proficiency workshop.

Communication about Outreach and Engagement activities along with behavioral health services and Health & Human Services programs will improve by utilizing the Sierra County website, local newspapers, and newsletters. Mental Health Services Act Partnership meetings will be scheduled and take place on both the east and west sides of the county. The Behavioral Health Coordinator will participate in other stakeholder agency/organization meetings to learn of needs and promote Outreach and Engagement activities.

Outreach and Engagement efforts will be tracked to establish outcomes associated the activities/programs. Tracking measures will include when and where events are held, how many people were reached, and how many people subsequently participated in MHSA services. Outcomes will then be applied to assess the value of Outreach and Engagement activities.

Full Service Partnerships

FY 2013/14

Full Service Partnerships were implemented with progress made towards achieving program objectives.

Program Description

The Full Service Partnership (FSP) program is best defined as a collaborative relationship between the county and community members of all ages who live with severe mental illness (SMI) or live with a severe emotional disturbance (SED), and when appropriate the community member's family, by expanding mental health services and supports and providing the full spectrum of community services so that the community member can achieve their individualized identified goals. Sierra County Behavioral Health staff serve as active partners to FSP partners increasing the coordination of care within the community or need-based, appropriate services which are not offered in Sierra County. The team composed of Sierra County Behavioral Health staff and individuals identified by the FSP partner offers strength-based, client/family-directed, individualized mental health and wrap-around services and supportive funding to:

- *Children and Youth* with SED who have experienced school disciplinary problems or academic failure, are in or at risk of out-of-home placement, or are at risk of involvement in the juvenile justice system.
- *Transitional-Age Youth* with SED who are at risk of or have juvenile justice system involvement, co-occurring disorders, risk of homelessness or involuntary hospitalization, or institutionalization.
- *Adults* with SMI who are homeless or at risk of homelessness, have co-occurring substance use disorders, are involved in the criminal justice system, or have had frequent hospitalizations or use of emergency room services for psychiatric problems.

- *Older Adults* with SMI who are homeless or at risk of homelessness, are frequent users of emergency psychiatric services or hospitalizations, have reduced functioning due to health problems, or are isolated or at risk of suicide.

Populations Served in FY 2013/14

The FSP program provided eight (8) community members with the highest level of care through individualized and coordinated behavioral health services. The cost per-person of \$33,079 was allocated to the FSP program in FY 2013/14.

Key Activities in FY 2013/14

A higher level of care and support for the eight partners was provided, including strengthened wrap-around services for clients, providing access to case management and medication support, as well as a continuum of services across the county. Service providers outside of Sierra County were deemed necessary and appropriate as part of recovery through the identified goals of partners. It needs to be noted that there is no specific information given in this update to keep confidentiality and maintain Health Insurance Portability and Accountability Act (HIPAA) regulations.

Key Successes in FY 2013/14

To maintain confidentiality of persons served, key successes can be summed up through the program description of providing higher levels of care to support FSP partners in obtaining their recovery goals.

Barriers or Challenges in FY 2013/14

Sierra County Health and Human Services dealt with staff turnover during FY 2013/14 which created challenges in understanding Mental Health Services Act FSP regulations and eligibility.

Stigma associated with mental health is still a barrier to overcome in Sierra County. Couple this with the small population and a perceived or real (due to the fact that most everyone has a social or family connection in Sierra County) lack of anonymity, individuals may choose not to seek help.

Housing availability in Sierra County is very limited. This creates a barrier when trying to achieve independent living goals for community members receiving services.

Intensive crisis stabilization services along with board and care providers are not available in Sierra County, thus out-of-county services must be sought and can be quite expensive. There are times when no beds are available creating some difficult situations where unique problem-solving must be employed.

Partners FY 2013/14

Sierra County Behavioral Health collaborated with multiple local agencies as appropriate in providing a higher level of care.

Planned Activities and Modifications FY 2015/16

Sierra County Behavioral Health will continue to provide and expand mental health services and supports to community members living with the symptoms of SMI or dealing with SED. Sierra County Behavioral Health

staff will continue to remain active participants with FSP partners to increase coordination of services and supports.

Peer support services will be established out of the Downieville Health and Human Services office enabling Sierra County Behavioral Health to offer peer support services to an identified geographic underserved population.

A part-time behavioral intervention specialist position will be created and filled to provide additional recovery-oriented services to youth FSP partners and family members.

General Service Delivery

Wellness Center

Status FY 2013/14

Implemented with progress made to achieve its objectives.

Program Description

The Sierra County Wellness Center is wellness-focused and provides integrated services that are supportive, alternative and unique to support community members on their recovery path. The Wellness Center strives to be culturally competent, member-driven, and wellness-focused. Peer support staff is housed at the Wellness Center. Wellness Recovery Action Plan (WRAP) education and facilitation takes place at the Wellness Center. Peer Support provides services via the phone, home visits, and on site.

Populations Served in FY 2013/14

The Wellness Center provided services to 14 unique community members during FY 13/14. Of the community members served 79% were adults, 14% were older adults, and 7% were transitional age youth. The cost per person served through the Wellness Center by peer support staff was \$1,330 per person.

Key Activities in FY 2013/14

The Sierra County Wellness Center offered supportive conversation, WRAP education and implementation with community members, and support in community member's recovery goals. A more specific description of key activities could be construed as a breach of confidentiality or a HIPAA violation.

Key Successes in FY 2013/14

Peer support services were recognized as being an integral service and support of Sierra County Behavioral Health. Having 14 unique community members seek services through the Wellness Center to obtain peer support services is a step in breaking down barriers to community members seeking services. More specific descriptions of key successes could be a breach of confidentiality or a HIPAA violation.

Barriers or Challenges in FY 2013/14

There was a lack of other agencies/organization's understanding of the purpose of the Sierra County Wellness Center. Turnover and vacancies of administrative staff created some uncertainty as to the role of the Sierra County Wellness Center.

Only one peer support staff was employed on a part-time (24 hours per week) basis during this fiscal year.

Partners in FY 2013/14

During FY 2013/14 the Wellness Center did not partner with any other agency.

Planned Activities and Modifications in FY 2015/16

It is the goal to increase the Sierra County Wellness Center usage by 25% during FY 2015/16 by increasing education about services and supports offered through the Wellness Center. Flyers, informational articles, website postings will take place to increase educational efforts. Sierra County agencies/organizations will be contacted on a regular basis to inform about services and supports offered. A Wellness Center education log will be utilized, keeping track of posting dates along with where and how postings were distributed. Then a usage log will be analyzed in conjunction with the education log to learn of spikes in usage and if the information disseminated was successfully utilized.

The Sierra County Wellness Center will be starting a "Volunteer Peer Support" program to increase peer run activities by 15%. A baseline number of activities will be generated. A log of peer run activities will be kept along with the number of participants to determine if the goal of a 15% increase was realized.

As the Sierra County Wellness Center usage increases peer support positions will be increased to allow community members access 8 hours a day, 5 days a week and to enhance the volunteer peer support staff. Increasing peer support staff is also mentioned in Outreach and Engagement to increase activities.

New Peer Support Staff will be trained and certified in the Wellness Recovery Action Plan (WRAP) program to increase WRAP activities.

Many of the community members who receive services do not have access to a laundry facility. In an effort to support both community members receiving services and FSP partners in their recovery goals, a washer and dryer will be purchased and housed at the Wellness Center.

Ways to Wellness

Status in FY 2013/14

The "Ways to Wellness" program was implemented late in the year from a direct result of an identified need to provide services to underserved or unserved community members living at the Senior Apartment Complex in Loyalton. Many of the community members living there did not access services and supports located at Sierra County Behavioral Health in Loyalton.

Program Description

"Ways to Wellness" was implemented to provide an environment where community members could learn creative wellness tools through positive activities aiding in reducing depression and loneliness and promote building relationships, supports and positive social activities through arts and crafts. WRAP's ideas were introduced and participation in completing an action plan was encouraged.

Populations Served in FY 2013/14

Two sessions were conducted during FY 2013/14 with a total of 6 unique community members participating. The cost of conducting this activity was \$32 per community member with a cost of \$21 per community member per session.

Key Activities in FY 2013/14

Arts and craft activities were conducted during the two sessions which took place during FY 2013/14. While the arts and craft activities were taking place, WRAP topics were discussed.

Key Successes in FY 2013/14

An identified need was addressed, with the activity taking place outside of the traditional behavioral health setting.

Barriers or Challenges in FY 2013/14

During FY 2013/14 there were no identified challenges or barriers in implementing this new Ways to Wellness program.

Partners in FY 2013/14

Loyalton Senior Apartment Complex partnered with SCBH during FY 2013/14. They graciously allowed SCBH staff utilize their community room to conduct the program.

Planned Activities and Modification in FY 2015/16

Continuation of the "Ways to Wellness" program is planned during FY 2015/16.

Prevention and Early Intervention

Music Together

Status in FY 2013/14

Music Together provided a vehicle to deliver a prevention and early intervention program to Loyalton School staff, 0-5 year old children and their parents. FY 2013/14 was the first full implementation of this program, as a small pilot program was offered during FY 2012/13.

Program Description

Music Together is an internationally recognized early childhood education music and movement program, the curriculum of which is employed to provide a prevention and early intervention program offered to community members and their young children to increase access and linkage to services while reducing stigma associated with mental illness, as well as accessing supports and service through SCBH.

A Licensed Marriage Family Therapist (LMFT) facilitates Music Together in the school setting. Modeling from the facilitator not only takes place for the child, it also enables the teachers, parents, aides, and caregivers to apply age-appropriate, positive interaction in school and at home.

Populations Served in FY 2013/14

During FY 2013/14 32 sessions of Music Together were offered during the school year. Pre-school children and their family members were the targeted population. A total of 93 unique individuals were served with the following breakdown: 41% children, 54% adults (significant family members of the children), and 5% school staff. Implementing Music Together as a prevention and early intervention program cost \$30 per person during FY 2013/14.

Key Activities in FY 2013/14

Key activities consisted of 32 sessions of Music Together being offered during the school year to children and their families through the local pre-school programs. A special "graduation" session was offered.

Key Successes in FY 2013/14

The implementation of the Music Together program allowed for SCBH staff to build trust on a personal level with school staff. A direct result of trust being built between the schools and SCBH can be realized in the actions of school staff reaching out to SCBH staff for assistance with students displaying signs of behavior issues. The Outreach and Engagement activity of "Being Myself with You" was requested by school staff.

Within the small communities of Sierra County, building trust on an individual basis equates to the reduction of stigma. The implementation of Music Together permitted both trust building and stigma reduction, allowing Sierra Plumas Joint School District and SCBH a future in collaborative efforts.

The total population of Sierra County is so small, concentrated within geographic areas, and with the relationships of individuals crossing many social spheres of influences any statistics and/or outcomes of activities could result in identification of individuals served. Therefore, more specifics are not shared in this document.

Barrier or Challenges in FY 2013/14

SCBH staff had to overcome the lack of trust and stigma Sierra Plumas Joint Unified School District held towards SCBH. This took time and perseverance on the part of SCBH staff.

Partners in FY 2013/14

Partners to implement the Music Together program during FY 2013/14 consisted of First 5 Sierra, Sierra-Plumas Joint Unified School District, and Loyaltton Preschools.

Planned Activities and Modifications in FY 2015/16

During FY 2013/14 Mental Health Services Act Prevention and Early Intervention program offerings were limited. Continuity implementing programs was challenging as Sierra County Behavioral Health was not only understaffed, administrative vacancy and turnover was taking place. Sierra County Behavioral Health currently enjoys a full administrative staff allowing for program continuity and growth to take place in FY 15/16. Based on identified needs realized through the Community Planning Process the following programs have been identified to start being implemented in FY 2015/16.

Music Together

The Music Together program will continue into FY 2015/16 to further reduce local stigma directed towards Sierra County Behavioral Health, receiving services from Sierra County Behavioral Health, and mental illness. Participation data will be collected along with a focus group activity or satisfaction surveys taking place at the close of FY 2015/16 to be used as a means to evaluate the Music Together program.

Student/Parent Navigation

Sierra County Behavioral Health is working towards creating a Student/Parent Navigation program. The outcomes desired in creating this position are to provide outreach, linkage, and access to supports and services to families of older youth who are experiencing challenges with school attendance and behavior problems. Growing evidence shows that positive emotional health improves educational outcomes by decreasing absences, decreasing discipline referrals, and improving test scores. Because of this important interplay between emotional health and school success, SCBH will be collaborating with schools and the Student Attendance Review Board (SARB) as an outreach vehicle in creating relationships with families to identify needs, provide linkage and timely access to appropriate services and supports. This linkage will be based on identified needs and strengths of families, and being person and family centered with a holistic approach to promote whole-person wellness of the student and family. The service strategy will be selective and target children, youth, and families.

Current identified partners will include Sierra-Plumas Joint Unified School District and SARB. Other partners will be identified based in individual family needs and strengths.

The total population of Sierra County is so small, concentrated within geographic areas, and with the relationships of individuals crossing many social spheres of influences this program needs to serve a

combination of the following Prevention and Early Intervention program outcomes: prevention, early intervention, stigma and discrimination reduction, and to improve timely access to services for underserved populations. Records will be kept to track which outcome was achieved, how many people were served, what programs (if any) program participants were linked to. The form will also include Prevention and Early Intervention required demographic information. Only outcome reporting information that won't identify participants will be disseminated via annual updates.

A part-time Behavioral Intervention Specialist will be hired to assist in the implementation of the Student/Parent Navigation program. The Behavioral Intervention Specialist is also mentioned above as a resource for youth FSP partners and their families.

Parenting Supports

During the latest Community Planning Process, stakeholders identified a gap of providing supportive services to build stronger and healthier family units. Stakeholders were of the belief that by providing parenting and family strengthening programs, other issues identified as concerns in the survey would be addressed. Stakeholders voiced emotional literacy modeled and learned in a healthy family unit is a first step in reducing emerging mental health issues. Depending on the setting and venue in which the classes/supports are offered, a universal or indicated service strategy will be indicated with a target population of community members, children, youth, and families.

Current identified partners consist of the High Sierra Family Resource Center, Social Services, and First 5 Sierra. These partners are willing to leverage funds and resources to increase the breadth of parenting programs purchased, geographic areas reached, and target populations served.

The parenting classes/supports will fall under prevention program and early intervention program outcomes. Training will be provided to parenting class/support facilitators to educate about the prevention and early intervention reporting requirements. An appropriate form will be created to keep track of which outcome was achieved, how many people were served, what programs (if any) program participants were linked to. The form will also include prevention and early intervention required demographic information. Only outcome reporting information that won't identify participants will be disseminated via annual updates.

All Prevention and Early Intervention programs will be evaluated to assess effectiveness of indicated program outcomes.

Workforce Education and Training

Online Workforce Education and Training

Status in FY 2013/14

Sierra County Behavioral Health continued to utilize online learning through Relias Learning. All Sierra County Health and Human Services personnel have access to Relias Learning.

Program Description

Relias Learning is utilized to build program capacity by providing education to employees. The goal is to increase knowledge about mental illness and to apply best practices while assisting community members in their recovery goals. SCBH also utilized Relias Learning to provide the ability for employees to grow in cultural competency/proficiency.

Populations Served in FY 2013/14

Sierra County Health and Human Services staff had direct access to educational programs, however, the targeted population is community members of Sierra County seeking services and supports. The only breakdown available is the cost per employee to have access to Relias Learning. There were 33 Health and Human Services employees (including office and transportation extra-help) who had access to Relias Learning. The cost per employee to maintain Relias Learning was \$265 per employee.

Key Activities in FY 2013/14

Relias Learning was available to all Health and Human Services employees during FY 2013/14.

Key Successes in FY 2013/14

There were 23.25 training hours completed through Relias Learning in FY 2013/14.

Barriers or Challenges in FY 2013/14

Course enrollment through Relias Learning was challenging as the MHS/Behavioral Health Coordinator position was vacant during the majority of FY 2013/14. Promotion of Relias Learning for employee use did not occur.

Planned Activities and Modifications in FY 2015/16

Employees will be encouraged to utilize Relias Learning through staff meetings. Relias Learning will be utilized as a tool to provide yearly and bi-annual trainings (such as cultural competency) which are required through Behavioral Health Policies and Procedures.

After the Volunteer Peer Support Program has been established they will utilize Relias Learning as a means to learn about Wellness Recovery, consumer/family-driven services, cultural competency, HIPAA, and other topics related to the Peer Support program.

Employee utilization will increase by 25% during FY 2015/16.

Capital Facilities and Technologies

Capital Facilities Development

Status in FY 2013/14

The Capital Facility component was not addressed during FY 2013/14.

Program Description

According to Department of Mental Health Information Notice No.: 08-09, a "Capital Facility" is a building used for the delivery of MHSA services to individuals with mental illness and their families or for administrative offices. Capital Facility funds may be used by the County to acquire, develop, or renovate such buildings, or to purchase land in anticipation of acquiring/constructing a building. Capital Facility expenditures must result in an expansion of the capacity/access of existing services or the provision of new services.

Barriers and Challenges in FY 2013/14

The turnover and vacant positions associated with Sierra County Behavioral Health staff presented a barrier in moving forward in this program area. Continuity of personnel is required to undertake and see through to completion any capital facility expenditures.

Planned Activities and Modifications in FY 2015/16

Based on outcomes and needs identified through the Community Planning Process appropriate capital facility expenditures will be identified.

Technologies Development

Status in FY 2013/14

Implemented with progress made towards achieving its objective.

Program Description

An Electronic Health Records (EHR) software program was identified and purchased. This enabled SCBH to be compliant with the State of California regulations regarding EHRs and to bill Medi-Cal for Medi-Cal billable services. The purchase price of the software was \$49,982. Training and support totaled \$12,107.

Barriers or Challenges in FY 2013/14

The turnover and vacant positions associated with Sierra County Behavioral Health staff presented a barrier in moving forward in this program area. Continuity of personnel is required to undertake and see through to completion this activity.

Planned Activities and Modifications in FY 2015/16

Training and actual utilization of the EHR program took place in FY 2014/15.

Counties need to participate in an extensive process to bill Medi-Cal. The start of the Medi-Cal billing application and process will take place during FY 2015/16 with completion of the process and the actual billing of Medi-Cal taking place during FY 2016/17.

DRAFT

Fiscal Year 2015/16 Estimated Expenditures

DRAFT

**FY 2015/16 Mental Health Services Act Annual Update
Funding Summary**

County: Sierra Date: 3/3/16

	MHSa Funding					
	A	B	C	D	E	F
	Community Services and Supports	Prevention and Early Intervention	Innovation	Workforce Education and Training	Capital Facilities and Technological Needs	Prudent Reserve
A. Estimated FY 2015/16 Funding						
1. Estimated Unspent Funds from Prior Fiscal Years	1,641,105	1,443,263	492,554	101,540	588,032	
2. Estimated New FY 2015/16 Funding	1,057,810	282,082	70,520			
3. Transfer in FY 2015/16 ^{a/}	1,006,804			25,000	0	80,000
4. Access Local Prudent Reserve in FY 2015/16	0	0				0
5. Estimated Available Funding for FY 2015/16	3,705,719	1,725,345	563,074	126,540	588,032	
B. Estimated FY 2015/16 MHSa Expenditures	809,424	197,380	0	25,000	525,000	
G. Estimated FY 2015/16 Unspent Fund Balance	2,896,295	1,527,965	563,074	101,540	63,032	
H. Estimated Local Prudent Reserve Balance						
1. Estimated Local Prudent Reserve Balance on June 30, 2015		534,160				
2. Contributions to the Local Prudent Reserve in FY 2015/16		80,000				
3. Distributions from the Local Prudent Reserve in FY 2015/16		0				
4. Estimated Local Prudent Reserve Balance on June 30, 2016		614,160				

a/ Pursuant to Welfare and Institutions Code Section 5892(b), Counties may use a portion of their CSS funds for WET, CFTN, and the Local Prudent Reserve. The total amount of CSS funding used for this purpose shall not exceed 20% of the total average amount of funds allocated to that County for the previous five years.

**FY 2015/16 Mental Health Services Act Annual Update
Community Services and Supports (CSS) Funding**

County: Sierra Date: 12/13/15

	Fiscal Year 2015/16					
	A	B	C	D	E	F
	Estimated Total Mental Health Expenditures	Estimated CSS Funding	Estimated Medi-Cal FFP	Estimated 1991 Realignment	Estimated Behavioral Health Subaccount	Estimated Other Funding
FSP Programs						
1. FSP Services	476,837	476,837				
2.	0					
3.	0					
4.	0					
5.	0					
6.	0					
7.	0					
8.	0					
9.	0					
10.	0					
11.	0					
12.	0					
13.	0					
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
Non-FSP Programs						
1. OUTREACH & ENGAGEMENT	57,600	57,600				
2. WAYS TO WELLNESS	4,000	4,000				
3. SERVICE DELIVERY	270,987	270,987				
4.	0					
5.	0					
6.	0					
7.	0					
8.	0					
9.	0					
10.	0					
11.	0					
12.	0					
13.	0					
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
CSS Administration	169,687					
CSS MHSA Housing Program Assigned Funds	0					
Total CSS Program Estimated Expenditures	979,111	809,424	0	0	0	0
FSP Programs as Percent of Total	51.0%					

**FY 2015/16 Mental Health Services Act Annual Update
Prevention and Early Intervention (PEI) Funding**

County: SIERRA Date: 12/31/15

	Fiscal Year 2015/16					
	A	B	C	D	E	F
	Estimated Total Mental Health Expenditures	Estimated PEI Funding	Estimated Medi-Cal FFP	Estimated 1991 Realignment	Estimated Behavioral Health Subaccount	Estimated Other Funding
PEI Programs - Prevention						
1. MUSIC TOGETHER	5,000	5,000				
2. STUDENT/PARENT NAVIGATION	10,440	10,440				
3. PARENTING SUPPORT PROGRAM	10,000	10,000				
4. MENTAL HEALTH FIRST AID	6,000	6,000				
5. SAFETALK	6,000	6,000				
6. OUTREACH PREVENTION	20,000	20,000				
7.	0					
8.	0					
9.	0					
10.	0					
PEI Programs - Early Intervention						
11. STUDENT/PARENT NAVIGATION	10,440	10,440				
12. PARENTING SUPPORT PROGRAM	70,000	70,000				
13. OUTREACH EARLY INTERVENTION	20,000	20,000				
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
20.	0					
PEI Administration	39,500	39,500				
PEI Assigned Funds	0					
Total PEI Program Estimated Expenditures	197,380	197,380	0	0	0	0

**FY 2015/16 Mental Health Services Act Annual Update
Innovations (INN) Funding**

County: Sierra Date: 12/31/15

	Fiscal Year 2015/16					
	A	B	C	D	E	F
	Estimated Total Mental Health Expenditures	Estimated INN Funding	Estimated Medi-Cal FFP	Estimated 1991 Realignment	Estimated Behavioral Health Subaccount	Estimated Other Funding
INN Programs						
1. No Innovation expenditures are	0					
2. planned at this time.	0					
3.	0					
4.	0					
5.	0					
6.	0					
7.	0					
8.	0					
9.	0					
10.	0					
11.	0					
12.	0					
13.	0					
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
20.	0					
INN Administration	0					
Total INN Program Estimated Expenditures	0	0	0	0	0	0

**FY 2015/16 Mental Health Services Act Annual Update
Workforce, Education and Training (WET) Funding**

County: Sierra Date: 12/31/15

	Fiscal Year 2015/16					
	A	B	C	D	E	F
	Estimated Total Mental Health Expenditures	Estimated WET Funding	Estimated Medi-Cal FFP	Estimated 1991 Realignment	Estimated Behavioral Health Subaccount	Estimated Other Funding
WET Programs						
1. Clinical Supervisor	25,000	25,000				
2. ONGOING WORKFORCE TRAINING	29,500					
3. WET COORDINATOR	45,000					
4.	0					
5.	0					
6.	0					
7.	0					
8.	0					
9.	0					
10.	0					
11.	0					
12.	0					
13.	0					
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
20.	0					
WET Administration	19,250					
Total WET Program Estimated Expenditures	118,750	25,000	0	0	0	0

**FY 2015/16 Mental Health Services Act Annual Update
Capital Facilities/Technological Needs (CFTN) Funding**

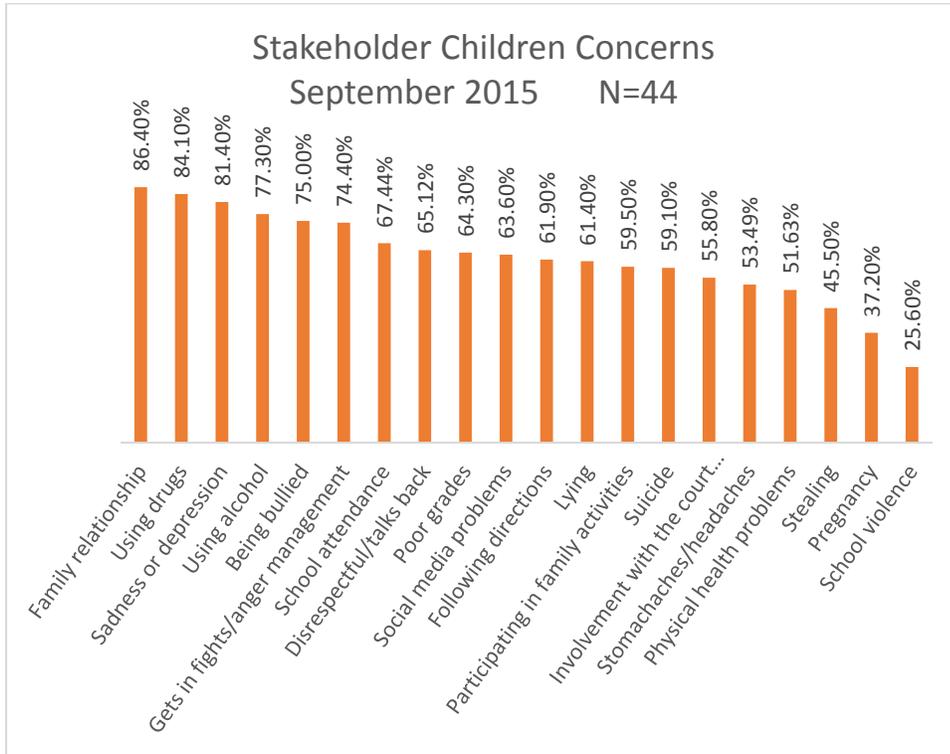
County: Sierra Date: 12/31/15

	Fiscal Year 2015/16					
	A	B	C	D	E	F
	Estimated Total Mental Health Expenditures	Estimated CFTN Funding	Estimated Medi-Cal FFP	Estimated 1991 Realignment	Estimated Behavioral Health Subaccount	Estimated Other Funding
CFTN Programs - Capital Facilities Projects						
1. BUILDING	500,000	500,000				
2.	0					
3.	0					
4.	0					
5.	0					
6.	0					
7.	0					
8.	0					
9.	0					
10.	0					
CFTN Programs - Technological Needs Projects						
11. ONGOING ELECTRONIC HEALTH RECORD	20,000	20,000				
12.	0					
13.	0					
14.	0					
15.	0					
16.	0					
17.	0					
18.	0					
19.	0					
20.	0					
CFTN Administration	5,000	5,000				
Total CFTN Program Estimated Expenditures	525,000	525,000	0	0	0	0

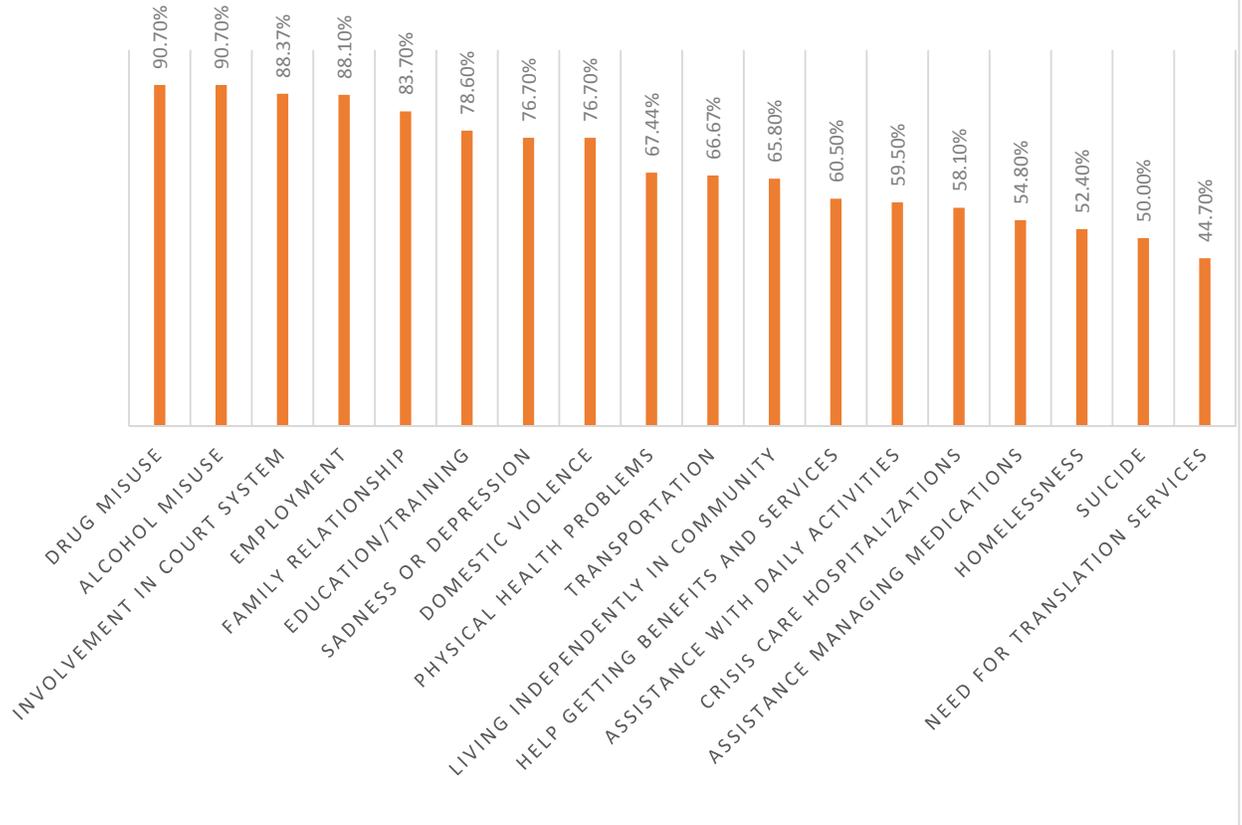
Appendix A Survey Results

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Appendix A



STAKEHOLDER FAMILY/PARENT CONCERNS SEPTEMBER 2015 N=43



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**Adult Survey - Community Public Opinion Poll
September 2015**

	Yes	No	Count	Percent Yes
Anxiety	51	34	85	60%
Sadness or depression	50	35	85	59%
Employment	48	37	85	56%
Education/training	48	37	85	56%
Physical health problems	48	37	85	56%
Living independently in community	43	40	83	52%
Chronic pain	44	41	85	52%
Respite for caregivers	39	43	82	48%
Drug misuse	40	44	84	48%
Anger Management	41	44	85	48%
Crisis care hospitalization	38	44	82	46%
Access to psychiatric medication services	38	45	83	46%
Household chores (shopping, laundry, cooking, etc.)	37	46	83	45%
Alcohol misuse	38	46	84	45%
Money management	36	48	84	43%
Stigma receiving services	36	48	84	43%
Involvement with the Court system	34	49	83	41%
Assistance with daily activities	32	50	82	39%
Assistance in managing medications	33	51	84	39%
Self-care (personal care)	32	51	83	39%
Veteran's health	30	51	81	37%
Suicide	25	59	84	30%
Homelessness	20	61	81	25%

Family Survey - Community Public Opinion Poll September 2015		Yes	No	Count	Percent Yes
Issues Concerning Children					
Family relationship	24	22	46	52%	
Following directions	22	24	46	48%	
Disrespectful/talks back	22	24	46	48%	
Participating in family activities	21	24	45	47%	
Gets in fights/anger management	19	27	46	41%	
Lying	19	27	46	41%	
Sadness or depression	18	28	46	39%	
Stomachaches/headaches	15	29	44	34%	
School attendance	15	30	45	33%	
Being bullied	13	33	46	28%	
Poor grades	13	33	46	28%	
Social media problems	12	34	46	26%	
School violence	10	36	46	22%	
Physical health problems	9	36	45	20%	
Pregnancy	4	41	45	20%	
Involvement with the court system	9	37	46	20%	
Using alcohol	9	37	46	20%	
Suicide	8	38	46	17%	
Using Drugs	8	38	46	17%	
Stealing	5	41	46	11%	
Family Concerns					
Physical health problems	23	21	44	52%	
Employment	20	24	44	45%	
Family relationship	18	25	44	41%	
Sadness or depression	15	29	44	34%	
Education/training	14	30	44	32%	
Alcohol misuse	13	31	44	30%	
Living Independently in community	12	32	44	27%	
Assistance with daily activities	11	33	44	25%	
Drug misuse	11	33	44	25%	
Transportation	11	33	44	25%	
Homelessness	9	35	44	20%	
Involvement with the court system	9	35	44	20%	
help getting benefits and services	8	36	44	18%	
Suicide	4	40	44	9%	
Domestic violence	4	40	44	9%	
Availability of translations services	4	39	43	9%	

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services APPROVING PARTY: Darden Bynum, Director PHONE NUMBER: (530)993-6701
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AGENDA ITEM: Adoption of Resolution approving the Sierra County Children's Medical Services (CMS) Plan for Fiscal Year 2015/16.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Plan and Budget Documents

BACKGROUND INFORMATION: Children's Medical Services (CMS) funding has been received by Sierra County going at least as far back as 1995. CMS funding is key in supporting Sierra County Public Health infrastructure to assure Sierra County meets the state mandates. Sierra County's current CMS plan is routinely monitored to determine how this funding is best used in Sierra County. There aren't any new positions or programs anticipated from this approval.

FUNDING SOURCE: 0515610
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND: 5610 Revenue
AMOUNT: \$98,389.00 Annually

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors

From: Darden Bynum, LCSW, Director, Health and Human Services

Reference: Agenda items

Date of memo: 29 March 2016

Date of Board Meeting: 5 May 2016

Regarding: Request approval and Adoption of Resolution approving the Sierra County **Children's Medical Services (CMS)** Plan for Fiscal Year 2015/16.

Executive summary: This memo is to request approval and Adoption of Resolution approving the Sierra County Children's Medical Services (CMS) Plan for Fiscal Year 2015/16.

Background information: Children's Medical Services (CMS) funding has been received by Sierra County going at least as far back as 1995. There has been programmatic and personnel continuity for several years, under the administration of the Public Health Nurse.

California Children's Services (CCS) is a state program for children with certain diseases or health problems.

Through this program, children up to 21 years old can get the health care and services they need. CCS will connect you with doctors and trained health care people who know how to care for your child with special health care needs.

The Child Health and Disability Prevention (CHDP) is a preventive program that delivers periodic health assessments and services to low income children and youth in California. CHDP provides care coordination to assist families with medical appointment scheduling, transportation, and access to diagnostic and treatment services. Health assessments are provided by enrolled private

physicians, local health departments, community clinics, managed care plans, and some local school districts.

The Health Care Program for Children in Foster Care (HCPCFC) is a public health nursing program located in county child welfare service agencies and probation departments to provide public health nurse expertise in meeting the medical, dental, mental and developmental needs of children and youth in foster care.

CMS funding is key in supporting Sierra County Public Health infrastructure to assure Sierra County meets the state mandates.

Sierra County's current CMS plan is routinely monitored to determine how this funding is best used in Sierra County. There aren't any new positions or programs anticipated from this approval.

Recommendation: By approving this resolution and plan, the Board of Supervisors confirms the continuity for people directly receiving services. It is recommended this request be approved.

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION NO. _____

**IN THE MATTER OF
APPROVING THE SIERRA
COUNTY CHILDREN'S MEDICAL
SERVICES (CMS) PLAN
FOR FISCAL YEAR 2015/16**

WHEREAS, the Sierra County Board of Supervisors recognizes the need for basic health screenings for infants, children and young adults in Sierra County, and;

WHEREAS, the Board also recognizes families having a child with specialized medical care needs, the need to obtain the necessary treatment at the time care will be most effective and the possibility that the family may be unable to provide for all, or part of the care;

NOW THEREFORE BE IT RESOLVED, The Board of Supervisors does hereby approve the 2015/16 Sierra County Children's Medical Services (CMS) Plan which includes the California Children Services (CCS) Program and the Child Health and Disability Prevention (CHDP) Program, and The Health Care Program for Foster Care, (HCPCFC).

ADOPTED by the Board of Supervisors of the County of Sierra, State of California on the 5th day of April, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

LEE ADAMS
Chairman, Board of Supervisors

Date

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

JAMES A. CURTIS
County Counsel

County/City: Sierra

Fiscal Year: 2015-16

	Document	Page Number
	2. Budget Worksheet	33
	3. Budget Justification Narrative	34
B.	CHDP Administrative Budget (County/City Match) - Optional	
	1. Budget Worksheet	N/A
	2. Budget Justification Narrative	N/A
	3. Budget Justification Narrative	N/A
C.	CHDP Foster Care Administrative Budget (County/City Match) - Optional	
	1. Budget Summary	N/A
	2. Budget Worksheet	N/A
	3. Budget Justification Narrative	N/A
D.	HCPCFC Administrative Budget	
	1. Budget Summary	35
	2. Budget Worksheet	36
	3. Budget Justification Narrative	37
E.	CCS Administrative Budget	
	1. Budget Summary	38
	2. Budget Worksheet	39
	3. Budget Justification Narrative	40
G..	Other Forms	
	1. County/City Capital Expenses Justification Form	N/A
	2. County/City Other Expenses Justification Form	N/A
9.	Management of Equipment Purchased with State Funds	
	1. Contractor Equipment Purchased with DHCS Funds Form (DHCS1203)	N/A
	2. Inventory/Disposition of DHCS Funded Equipment Form (DHCS1204)	N/A
	3. Property Survey Report Form (STD 152)	N/A

Agency Information Sheet

County/City: Sierra County

Fiscal Year: 2015-16

Official Agency

Name:	Sierra County Health and Human Services	Address:	PO Box 7, 202 Front St
Health Officer	Celia Sutton-Pado, M.D.		Loyalton, CA 96118

CMS Director (if applicable)

Name:	_____	Address:	_____
Phone:	_____		_____
Fax:	_____	E-Mail:	_____

CCS Administrator

Name:	Shanna Anseth RN, PHN	Address:	PO Box 7, 202 Front St
Phone:	(530)993-6705		Loyalton, CA 96118
Fax:	(530)993-6790	E-Mail:	sanseth@sierracounty.ca.gov

CHDP Director

Name:	Celia Sutton-Pado, M.D.	Address:	PO Box 7, 202 Front St
Phone:	(530)993-6701		Loyalton, CA 96118
Fax:	(530)993-6790	E-Mail:	csuttonpado@sierracounty.ca.gov

CHDP Deputy Director

Name:	Shanna Anseth RN, PHN	Address:	PO Box 7, 202 Front St
Phone:	(530)993-6705		Loyalton, CA 96118
Fax:	(530) 993-6790	E-Mail:	sanseth@sierracounty.ca.gov

Clerk of the Board of Supervisors or City Council

Name:	Heather Foster	Address:	PO Drawer D
Phone:	(530)289-3295		Downieville, CA 95936
Fax:	(530)289-3300	E-Mail:	hfoster@sierracounty.ca.gov

Director of Social Services Agency

Name:	Darden, Bynum, Director	Address:	Po Box 7, 202 Front St
Phone:	(530)993-6707		Loyalton, CA 96118
Fax:	(530)993-6790	E-Mail:	darden.bynum@sierracounty.ca.gov

Chief Probation Officer

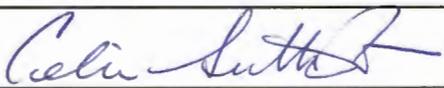
Name:	Jeffrey Bosworth	Address:	PO Box 67
Phone:	(530)289-3277		Downieville, CA 95936
Fax:	(530)289-2821	E-Mail:	jbosworth@sierracounty.ca.gov

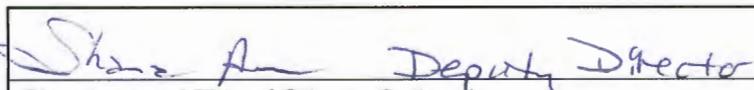
Certification Statement - Child Health and Disability Prevention (CHDP) Program

County/City: Sierra	Fiscal Year: 2015-16
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I certify that the CHDP Program will comply with all applicable provisions of Health and Safety Code, Division 106, Part 2, Chapter 3, Article 6 (commencing with Section 124025), Welfare and Institutions Code, Division 9, Part 3, Chapters 7 and 8 (commencing with Section 14000 and 14200), Welfare and Institutions Code Section 16970, and any applicable rules or regulations promulgated by DHCS pursuant to that Article, those Chapters, and that section. I further certify that this CHDP Program will comply with the Children's Medical Services Plan and Fiscal Guidelines Manual, including but not limited to, Section 9, Federal Financial Participation. I further certify that this CHDP Program will comply with all federal laws and regulations governing and regulating recipients of funds granted to states for medical assistance pursuant to Title XIX of the Social Security Act (42 U.S.C. Section 1396 et seq.). I further agree that this CHDP Program may be subject to all sanctions or other remedies applicable if this CHDP Program violates any of the above laws, regulations and policies with which it has certified it will comply.

	10/9/15
Signature of CHDP Director	Date Signed

	10/9/15
Signature of Director or Health Officer	Date Signed

	10/2/15
Signature and Title of Other - Optional	Date Signed

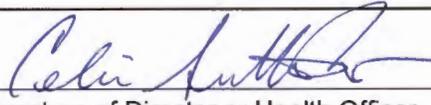
I certify that this plan has been approved by the local governing body.	
Signature of Local Governing Body Chairperson	Date

Certification Statement - California Children's Services (CCS)

County/City: Sierra	Fiscal Year: 2015-16
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I certify that the CCS Program will comply with all applicable provisions of Health and Safety Code, Division 106, Part 2, Chapter 3, Article 5, (commencing with Section 123800) and Chapters 7 and 8 of the Welfare and Institutions Code (commencing with Sections 14000-14200), and any applicable rules or regulations promulgated by DHCS pursuant to this article and these Chapters. I further certify that this CCS Program will comply with the Children's Medical Services (CMS) Plan and Fiscal Guidelines Manual, including but not limited to, Section 9 Federal Financial Participation. I further certify that this CCS Program will comply with all federal laws and regulations governing and regulating recipients of funds granted to states for medical assistance pursuant to Title XIX of the Social Security Act (42 U.S.C. Section 1396 et seq.) and recipients of funds allotted to states for the Maternal and Child Health Services Block Grant pursuant to Title V of the Social Security Act (42 U.S.C. Section 701 et seq.). I further agree that this CCS Program may be subject to all sanctions or other remedies applicable if this CCS Program violates any of the above laws, regulations and policies with which it has certified it will comply.

	10/2/15
Signature of CCS Administrator	Date Signed

	10/9/15
Signature of Director or Health Officer	Date Signed

Signature and Title of Other – Optional	Date Signed

I certify that this plan has been approved by the local governing body.	
Signature of Local Governing Body Chairperson	Date

Sierra County Human Services

Agency Description

Agency Structure

The Sierra County Human Services Agency operates under an Agency Director who is appointed by and is responsible to the Sierra County Board of Supervisors.

In addition to the Public Health Department, other programs operating within the Human Services Agency include the Departments of Social Services, Behavioral Health and Alcohol and Drug Counseling.

CCS, HCPCFC and CHDP Organizational Structure

The CCS, HCPCFC and CHDP programs in Sierra County are under the umbrella of Public Health. These programs are under the management of one Public Health Nurse and receive medical direction from the Public Health Officer. A Public Health Educator assists with CCS and an Accounting Technician is responsible for budgets and invoicing.

CCS, HCPCFC and CHDP Affiliation/Integration

The CCS, HCPCFC and CHDP programs are well-integrated as the same Public Health Nurse coordinates all programs. The Public Health Nurse works closely with the State, Social Services, Health Care Providers and other counties via meetings, teleconferences, phone and email.

Incumbent List - California Children's Services

For FY 2014-15, complete the table below for all personnel listed in the CCS budgets. Use **the same** job titles for both the budget and the incumbent list. Total percent for an individual incumbent should **not be over 100 percent**.

Specify whether job duty statements or civil service classification statements have been revised or changed. Only submit job duty statements and civil service classification statements that are new or have been revised. This includes (1) changes in job duties or activities, (2) changes in percentage of time spent for each activity, and (3) changes in percentage of time spent for enhanced and non-enhanced job duties or activities.

County/City: Sierra			Fiscal Year: 2015-16	
Job Title	Incumbent Name	FTE % on CCS Admin Budget	Have Job Duties Changed? (Yes or No)	Has Civil Service Classification Changed? (Yes or No)
Sr. Public Health Nurse	Shanna Anseth	8%	No	No
Public Health Educator	Bre Whitley	10%	No	No
Chief Account Tech	Jamie Thompson	5%	No	No

Incumbent List - Child Health and Disability Prevention Program

For FY 2014-2015, complete the table below for all personnel listed in the CHDP budgets. Use the same job titles for both the budget and the incumbent list. Total percent for an individual incumbent should not be over 100 percent.

Specify whether job duty statements or civil service classification statements have been revised or changed in the last fiscal year. Only submit job duty statements and civil service classification statements that are new or have been revised. This includes (1) changes in job duties or activities, (2) changes in percentage of time spent for each activity, and (3) changes in percentage of time spent for enhanced and non-enhanced job duties or activities.

County/City: Sierra		Fiscal Year: 2015-16				
Job Title	Incumbent Name	FTE % on CHDP No County/City Match Budget	FTE % on CHDP County/City Match Budget	FTE % in Other Programs (Specify)	Have Job Duties Changed? (Yes or No)	Has Civil Service Classification Changed? (Yes or No)
Sr. Public Health Nurse	Shanna Anseth	40 %		8 %CCS, 5%HCPCFC, 37.65% PH programs	No	No
Chief Account Tech	Jamie Thompson	2%		5%CCS, 39%PH programs, 34%MH Programs, 20% Social Services	No	No

Incumbent List - Health Care Program for Children in Foster Care

For FY 2014-2015, complete the table below for all personnel listed in the HCPCFC and CHDP Foster Care Administrative (County/City) budgets. Use the same job titles for both the budget and the incumbent list. Total percent for an individual incumbent should not be over 100 percent.

Specify whether job duty statements or civil service classification statements have been revised or changed in the last fiscal year. Only submit job duty statements and civil service classification statements that are new or have been revised. This includes (1) changes in job duties or activities, (2) changes in percentage of time spent for each activity, and (3) changes in percentage of time spent for enhanced and non-enhanced job duties or activities.

County/City:		Sierra		Fiscal Year: 2015-16		
Job Title	Incumbent Name	FTE % on HCPCFC Budget	FTE % on FC Admin County/City Match Budget	FTE % in Other Programs (Specify)	Have Job Duties Changed? (Yes or No)	Has Civil Service Classification Changed? (Yes or No)
Sr. Public Health Nurse	Shanna Anseth	5%		40% CHDP, 8%CCS 37.65% PH programs	No	No

Performance Measure Profile

		2012-13		2013-14		2014-15		2015-16		2016-17	
Performance Measure Number	CHDP	MC	N-MC	MC	N-MC	MC	N-MC	MC	N-MC	MC	N-MC
	1	100%	0%	100%	0%	100%	0%				
	2	N/A, no new providers		N/A, no new providers		N/A no new providers					
	3	N/A, Due in 2014		N/A, Due in FY 2014-15		Scheduled for 1/16					
	4 Average for all three providers	BMI	90%	BMI	92%	BMI	96%	BMI		BMI	
		Dental	80%	Dental	75%	Dental	75%	Dental		Dental	
		Lead	100%	Lead	100%	Lead	100%	Lead		Lead	
	5	90%		92%		96%					
	6 (Optional)										
	E (Optional)										
G (Optional)											
HPCFC 1	N/A, no foster children with code 4 or 5		N/A, no foster children with code 4 or 5		N/A, no foster children with code 4 or 5						
2	Health	100%	Health	100%	Health	100%	Health		Health		
	Dental	100%	Dental	100%	Dental	100%	Dental		Dental		

Performance Measure Profile – Continued

	2010-11		2011-12		2012-13		2013-14		2014-15	
CCS	100%		100%		100%		100%		100%	
1	100%		100%		100%		100%		100%	
2	MED	100%								
	RES	100%								
	FIN	100%								
3 (A)		100%		100%		100%		100%		100%
3 (B)		100%		100%		100%		100%		100%
4	CCS	N/A	CCS	N/A	CCS	100%	CCS	N/A	CCS	N/A
	MTP	N/A								
5	75%*		75%*		75%*		75%*		75%*	

***Due to the small caseload of 2-5 CCS clients we do not have enough parents to form an advisory committee or task force.**

Sierra County Narrative

Performance Measures for FY 2013-14

CHDP PM 1: Care Coordination, No children had conditions which were coded 4 or 5.

CHDP PM 2: New Provider Orientation, we do not have any new providers in our county so this was N/A.

CHDP PM 3: Provider Site Recertification scheduled 1-2016

CHDP PM 4: Desktop Review Dental, Lead, 75% of children at age 1 were referred to a dentist and 100% of children (5/5) had lead testing performed or a referral made.

CHDP PM 5: Desktop Review, BMI, 3 providers were selected: 1 scored 100% (16/16), 1 scored 87% (7/8) and another 100% (3/3) for recording BMI.

HCPCFC PM 1: Care Coordination, No foster children.

HCPCFC PM 2: Health and Dental Exams, no foster children.

CCS PM 1: Medical Home, 100% of children (5/5) in the CCS program have a Primary Care Provider.

CCS PM 2: Determination of CCS Program Eligibility, 100% of new referrals (2/2) had medical, financial and residential eligibility determined within 30 days.

CCS PM 3: Special Care Center, We currently have two children who need Special Care Services. These children have an authorization to an SCC so this PM was 100%.

CCS PM 4: Transition Planning, We do not have any clients in this age range.

CCS PM 5: Family Participation, Sierra County's small population is an advantage to be able to help families with their care and collaborating with providers to ensure our children receive the care and services they need. Due to the small caseload of 2-5 CCS clients we do not have an advisory committee or task force.

Sierra County is unique because we have 1 Public Health Nurse that oversees/runs all programs in our Health Department. We also have a Health Educator that assists with the CCS program in addition to being our WIC Coordinator. The Health Educator and PHN work together to ensure that clients are getting the services, information and care that they need.

CHDP Performance Measure 1 - Care Coordination

The degree to which the local CHDP program provides effective care coordination to CHDP eligible children.

Definition: CHDP health assessments may reveal condition(s) requiring follow-up care for diagnosis and treatment. Effective CHDP care coordination is measured by determining the percentage of health condition(s), coded 4 or 5, where follow-up care is initiated¹ within 120 days of local program receipt of the PM 160.

Numerator: Number of conditions, coded 4 or 5, where the follow-up care was initiated within 120 days of receipt of the PM 160.

Denominator: Total number of conditions, coded 4 or 5, on a PM 160, excluding children lost to contact.

Data Source: Local program tracking system.

Reporting Form:

Element	Number of conditions coded 4 or 5 where follow-up care was initiated (Numerator)	Total number of conditions coded 4 or 5, excluding children lost to contact (Denominator)	Percent (%) of conditions where follow-up care was initiated within 120 days
Conditions found on children eligible for fee-for-service Medi-Cal that required follow-up care	0	0	100%
Conditions found on children eligible for State-funded CHDP services only (Aid code 8Y) that required follow-up care	N/A	N/A	N/A

CHDP Performance Measure 2 - New Provider Orientation

The percentage of new CHDP providers with evidence of quality improvement monitoring by the local CHDP program through a New Provider Orientation.

Definition: The number of new CHDP providers (i.e., M.D., D.O., N.P., P.A.) added within the past fiscal year who were oriented by the local program staff.

Numerator: The number of new CHDP providers who completed an orientation within the past fiscal year.

Denominator: The number of new CHDP providers in the county or city (local program) added within the past fiscal year.

Data Source: Local program tracking system.

Reporting Form:

Number of New Providers who Completed Orientation (Numerator)	0
Number of New Providers (Denominator)	0
Percent (%) of New Providers Oriented	N/A, no new providers

Optional Local Program Data Tracking Form:

Provider	Provider Location	Date of Orientation	Number of Licensed Staff in Attendance	Number of Non-Licensed Staff in Attendance
1.				
2.				
3.				
4.				

CHDP Performance Measure 3 - Provider Site Recertification

The percentage of CHDP provider sites (excludes newly enrolled providers) who have completed recertification within the past fiscal year. Provider site visits may occur for other reasons. These can be documented for workload activities. The purpose of this performance measure is to ensure that all providers are recertified at least once every three (3) years. This performance measure is a benchmark to ensure that providers are recertified using the Facility and Medical Review Tools. These tools ensure that providers maintain CHDP standards for health assessments.

Definition: An office visit which includes a medical record review and a facility review or Critical Element Review with a Managed Care Plan.

Numerator: The number of CHDP provider sites who have completed the Recertification within the past fiscal year using the facility review tool and medical record review tool.

Denominator: The number of active CHDP provider sites in the county/city due for recertification within the fiscal year.

Data Source: Local program tracking system.

Reporting Form:

Number of Completed Site Recertifications (Numerator)	0
Number of Active CHDP Provider Sites Due for Recertification (Denominator)	0
Percent (%) with Completed Recertifications	N/A

Optional Workload Data Tracking Form:

(Other reasons for a provider site visit by local program. This identifies workload.)

Other reasons for provider site visits:	Number of Visits
1. Provider change in location or practice	0
2. Problem m resolution such as, but not limited to, billing issues, parental complaints, facility review and/or other issues. ²	3
3. Medical record review.	0
4. Office visits for CHDP updates or in-service activities	3
5. Other Please Specify:	0

CHDP Performance Measure 4 - Desktop Review: Dental, Lead

Within the past fiscal year, identify the percentage of PM 160s with documentation indicating compliance with the CHDP Periodicity Schedule and Health Assessment Guidelines. Local programs may choose to evaluate the same provider sites over the 5-year Performance Measure cycle, or select different provider sites each year.

Definition: A targeted desktop review for three high volume providers within the county/city by determining the percent of PM 160s that have documentation for:

- Referral to a dentist at 1 year exam (12-14 months of age)
- Lead testing or a referral for the test at 1 year exam (12-14 months of age)

Numerator: The number of PM 160 elements recorded correctly per selected providers for the specific ages.

Denominator: The total number of PM 160s reviewed per selected providers for the specific ages.

Data Source: Local program tracking system.

Reporting Form:

Provider	Dental Referral			Lead Test or a Referral		
	Number of PM 160s w/ Dental at 1 year exam (Numerator)	Total PM 160s Reviewed (Denominator)	Percent (%) Compliance	Number of PM160s w/ Lead Test or Referral at 1 year exam (Numerator)	Total PM 160s Reviewed (Denominator)	Percent (%) Compliance
1.	16	16	100%	1	1	100%
2.	7	8	87%	0	0	0
3.	4	7	57%	4	4	100%

CHDP Performance Measure 5 – Desktop Review: BMI

Within the past fiscal year, identify the percentage of PM 160s with documentation indicating compliance with the CHDP Periodicity Schedule and Health Assessment Guidelines. Local programs may choose to evaluate the same provider sites over the five-year Performance Measure cycle, or select different provider sites each year.

Definition: A targeted desktop review for three (3) high volume providers within the county/city by determining the percent of PM 160s that have documentation for:

- Body Mass Index (BMI) Percentile for ages two (2) years and over.
- If BMI Percentile is abnormal, the description of weight status category³ and/or a related diagnosis are listed in the Comments Section.

BMI percentile	Weight status category
< 5 th %ile	Underweight
85 th - 94 th %ile	Overweight
95 th - 98 th %ile	Obese
≥ 99 th %ile	Obesity (<i>severe</i>)

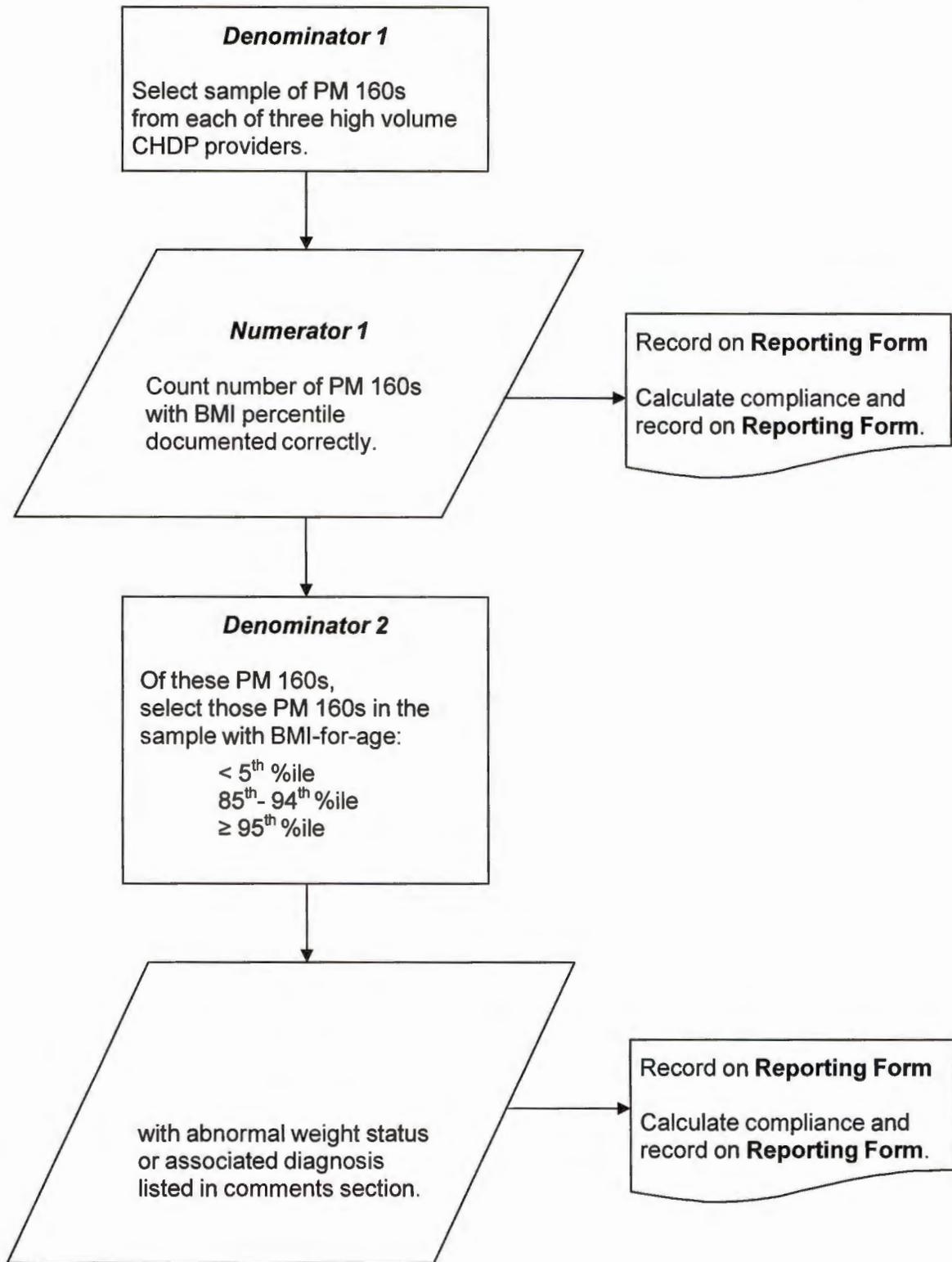
Numerator: The number of PM 160s BMI-related elements correctly documented for ages two (2) years and over.

Denominator: The total number of PM 160s reviewed per selected providers for ages two (2) years and over.

Data Source: Local program tracking system.

Reporting Form for Performance Measure 5 – Desktop Review: BMI

BMI Desktop Review Flow Diagram:



Reporting Form for Performance Measure 5 – Desktop Review: BMI

Provider	BMI percentile recorded on PM 160s for children ages 2 (two) and older			If BMI percentile is < 5 %, 85 - 94 %, or ≥ 95 %, abnormal weight status category and/or related diagnosis listed in Comments Section		
	Number of PM 160s with BMI %ile recorded (Numerator)	Number of PM 160s reviewed (Denominator)	Percent (%) Compliance	Number of PM 160s with abnormal weight status category/ diagnosis in Comments (Numerator)	Number of PM 160s with abnormal weight status reviewed for, diagnosis and follow-up (Denominator)	Percent (%) Compliance
1.	16	16	100%			
2.	7	8	87%%			
3.	3	3	100%			

CHDP Performance Measure 6 - County/City Use of Childhood Obesity Data

1. Childhood obesity data shared with CHDP Providers to inform about overweight and obesity prevalence rates: <i>(If yes, underline all that apply)</i>	YES	NO
<u>Presentations</u> , in-services, <u>trainings</u>	X	
<u>Newsletters</u> , media outreach, <u>reports</u>	X	
<u>Provide educational and resource materials related to healthy eating/active living</u>	X	
2. Childhood obesity data shared to support local assistance grants and implementation of multi-sector policy strategies to create healthy eating and active living community environments (Goal 3, California Obesity Prevention Plan 2010): <i>(If yes, underline all that apply)</i>		
Academic: Universities, Academic Institutions, Educators and Researchers Other <i>(Please specify)</i> :		X
Community Coalitions/Committees: Health Advisory Committee, <u>Health Collaboratives/Coalitions</u> Other <i>(Please specify)</i> :	X	
Community Planning: City Planners, County Land Use Staff, Built Environmental Groups Other <i>(Please specify)</i> :		X
Community Programs: Faith-based Groups, YMCA/YWCA, <u>After School programs</u> , Parks and Recreation programs, Child Care, University Cooperative Extension Other <i>(Please specify)</i> :	X	
Health Care: Managed Care Health Plans and Insurers, Hospitals, CCS Program/Special Care Centers, <u>Medical Provider Groups</u> , Medical Societies, Health Associations Other <i>(Please specify)</i> :	X	
Policy Makers: County Board of Supervisors, City Councils, Community Planners, Legislators Other <i>(Please specify)</i> :		X
Projects or Funding Entities: <u>First Five Commission</u> , Public and Private Foundations/Endowments/Grants Other <i>(Please specify)</i> : Child Abuse Council, Child Care Council	X	
Public Health Programs: <u>WIC</u> , Foster Care, MCAH, Nutrition Network Funded Projects, <u>Health Officers</u> , Epidemiologists, <u>Program Directors</u> Other <i>(Please specify)</i> :	X	
Schools: School Health Nurses, <u>School Health Coordinators</u> , County Office of Education, <u>Elementary, Junior High and High Schools</u> , Head Start, other <u>preschool programs</u> , student groups and <u>parent groups</u> Other <i>(Please specify)</i> :	X	

HCPCFC Performance Measure 1 - Care Coordination

The degree to which the local HCPCFC provides effective care coordination to CHDP eligible children.

Definition: CHDP health assessments may reveal condition(s) requiring follow-up care for diagnosis and treatment. Effective HCPCFC care coordination is measured by determining the percentage of health condition(s) coded 4 or 5 where follow-up care is initiated within 120 days of local program receipt of the PM 160.

Numerator: Number of conditions coded 4 or 5 where the follow up care was initiated within 120 days of receipt of the PM 160.

Denominator: Total number of conditions coded 4 or 5 on a PM 160, excluding children lost to contact.

Reporting Form:

Number of conditions coded 4 or 5 where the follow-up care was initiated within 120 days of receipt of the PM 160. (Numerator)	0
Total number of conditions coded 4 or 5 on a PM 160, excluding cases lost to no contact. (Denominator)	0
Percent of conditions coded 4 or 5 where the client received follow-up care within 120 days of receipt of the PM 160.	N/A, no foster children with code 4 or 5

Data Source: Child Welfare Services Case Management System (CWS/CMS), and county specific data for Probation Department

HCPCFC Performance Measure 2 - Health and Dental Exams for Children in Out-of-Home Placement

The degree to which the local HCPCFC program ensures access to health and dental care services for eligible children according to the CHDP periodicity schedule.

Definition: This measure is based on characteristics that demonstrate the degree to which the PHN in the HCPCFC facilitates access to health and dental services as evidenced by documentation of a health and dental exam in the Health Education Passport.

Numerator 1: Number of children in out-of-home placement with a preventive health exam, according to the CHDP periodicity schedule documented in the Health and Education Passport, and

Numerator 2: Number of children in out-of-home placement with a preventive dental exam, according to the CHDP dental periodicity schedule documented in the Health and Education Passport.

Denominator: Number of children in out-of-home placement during the previous fiscal year supervised by Child Welfare Services or Probation Department.

Reporting Form:

Element	Number of Children With Exams (Numerator)	Number of Children (Denominator)	Percent of Children with Exams
Number of children in out-of-home placement with a preventive health exam according to the CHDP periodicity schedule documented in the Health and Education Passport. (Numerator)	0	0	100%
Number of children in out-of-home placement with a preventive dental exam according to the CHDP dental periodicity schedule documented in the Health and Education Passport.	0	0	100%

Data Source/Issue: Child Welfare Services Case Management System (CWS/CMS), and county specific data for Probation Department.

CCS Performance Measures

The degree to which local CCS programs provide effective administrative case management to eligible CCS children; the local programs will evaluate and rate **each** of the five (5) components as individual indicators of program effectiveness.

The five components for review are:

1. Medical Home
2. Determination of CCS Eligibility
3. Special Care Center,
4. Transition Planning
5. Family PartsPP0

CCS Performance Measure 1 – Medical Home

Children enrolled in the CCS Program will have documented Medical homes/primary care providers. The goal is to have 100% compliance.

Definition: Children in the CCS program will have a designated primary care physician and/or a physician who provides a medical home.

Numerator: The total number of children with a completed field with identification of a primary care physician and/or a physician that provides a medical home.

Denominator: The total number of children in the local CCS county program.

Data Source: Sample of 100 charts or 10% of caseload if caseload under 1,000.

Reporting Form:

Number of children with a primary care physician/ Medical Home (Numerator)	Number of children in the local CCS program (Denominator)	Percentage of compliance
5	5	100%

* Note: If county percentage of compliance is under 80%, counties need to submit with the annual report a plan for how they will work to improve this result.

CCS Performance Measure 2 – Determination of CCS Program Eligibility

Children referred to CCS have their program eligibility determined within the prescribed guidelines per Title 22, California Code of Regulations, Section 42000, and according to CMS policy. Counties will measure the following:

Numerators:

- a. Medical eligibility within five working days of receipt of all medical documentation necessary to determine whether a CCS-eligible condition exists.
- b. Residential eligibility within 30 days of receipt of documentation needed to make the determination.
- c. Financial eligibility within 30 days of receipt of documentation to make the determination.

Denominator: Number of CCS unduplicated new referrals to the CCS program assigned a pending status in the last fiscal year.

Data Source: 10% of the county CCS cases or 100 cases (which ever number is less).

Reporting Form:

MEDICAL ELIGIBILITY	Number of referrals determined medically eligible within 5 days (Numerator)		Number of new unduplicated referrals (Denominator)		Percentage of compliance
Medical eligibility determined within 5 days of receipt of all necessary documentation	2		2		100%
PROGRAM ELIGIBILITY	Number of cases determined eligible within 30 days of receipt of documentation needed to make the determination (Numerator)		Number of new unduplicated referrals (Denominator)		Percentage of compliance
Financial eligibility determined within 30 days	FSMC /HF 2	CCS only	FSMC3 /HF 2	CCS only	100%
Residential eligibility determined within 30 days	2		2		100%

CCS Performance Measure 3 (A & B) – Special Care Center

This Performance Measure is evaluated in two parts.

Part A: Annual Team Report

Definition: This performance measure is based on the CCS requirement for an annual team report for each child enrolled in CCS whose condition requires Special Care Center services and has received an authorization to a Special Care Center. County CCS programs will evaluate this measure by the presence of an annual team conference report in the child's medical file.

Numerator: Number of children that received a Special Care Center authorization and were seen at least annually at the appropriate Special Care Center as evidenced by documentation and completion of the interdisciplinary team report.

Denominator: Number of children enrolled in CCS whose condition as listed in categories defined in Numbered Letter 01-0108 requires CCS Special Care Center services and has received an authorization to a Special Care Center.

Data source: 10% of the county CCS cases authorized to SCC or 100 cases (whichever number is less).

Part B: Referral of a Child to SCC

Definition: This measure is based on the CCS requirement that certain CCS eligible medical conditions require a referral to a CCS Special Care Center for ongoing coordination of services.

Numerator: Number of children in CCS, with medical conditions in the categories as listed in Numbered Letter 01-0108 requiring a Special Care Center Authorization, who actually received an authorization for services.

Denominator: Number of children enrolled in CCS, with medical conditions, requiring Special Care Center Authorizations.

Data source: Counties shall identify and use four or five specific diagnosis categories (cardiac, pulmonary, etc) as listed in the Special Care Center Numbered Letter 01-0108 as it relates to the SCC(s) identified for your client population. The county shall identify one or more diagnostic codes and use the diagnosis codes indicated for the SCC categories selected for this PM.

Reporting Form - Part A:

Category selected (cardiac, pulmonary, etc.)	Number of children with annual team report in client's medical records (Numerator)	Number of children with SCC authorization (Denominator)	Percentage of compliance
Pulmonary	2	2	100%

Reporting Form - Part B:

Category selected (cardiac, pulmonary etc.)	Number of children with authorization to SCC (Numerator)	Number of children with eligible medical conditions that require an authorization to a SCC (Denominator)	Diagnostic Code Chosen	Percentage of compliance
Pulmonary	2	2	277.02	100%

- * Counties may select four (4) to five (5) specific medical conditions as outlined in the SCC NL to use as the basis for clients that should have a referral to a CCS SCC.

CCS Performance Measure 4 – Transition Planning

Definition: Children, 14 years and older who are expected to have chronic health conditions that will extend past the twenty-first birthday will have documentation of a biannual review for long term transition planning to adulthood.

Numerator: Number of CCS charts for clients 14, 16, 18, or 20 years containing the presence of a Transition Planning Checklist completed by CCS program staff within the past 12 months for children aged 14 years and over whom requires long term transition planning.

Denominators:

- a. Number of CCS charts reviewed of clients 14, 16, 18, and 20 years in (10% of children aged 14 and over) whose medical record indicates a condition that requires a transition plan.
- b. Number of MTP charts reviewed of clients 14, 16, 18, and 20 years in (10% of children aged 14 and over) whose medical record indicates a condition that requires a transition plan.

Data Source: Chart Audit, Completion of Transition Planning Checklist.

- * Due to caseload numbers in Los Angeles County, LA County should work with the State to select an appropriate number of clients to be included in their sample size.

Transition Planning Checklist

Transition Documentation	YES	NO	Comments
1. Client has an identified need for long-term transition planning.	N/A	N/A	We do not have any clients in this age range.
2. Transition planning noted in child's medical record.	N/A	N/A	
3. Transition planning noted in SCC reports.	N/A	N/A	
4. Vocational Rehab noted in child's reports.	N/A	N/A	
5. Adult provider discussed or identified for children 17 years of age or older.	N/A	N/A	
6. Transition planning noted in SELPA for those children that are in the MTP.	N/A	N/A	

* Note: Not all of the items in the Checklist will be applicable for each chart review.

Reporting Form:

Number of CCS charts reviewed N/A	Number with transition planning N/A	Percentage of compliance N/A
Number of MTP charts reviewed N/A	Number with transition planning N/A	Percentage of compliance N/A

CCS Performance Measure 5 – Family Participation

The degree to which the CCS program demonstrates family participation.

Definition: This measure is evaluated based on each of the following four (4) specific criteria that documents family participation in the CCS program. Counties need to indicate the score based on the level of implementation.

Checklist documenting family participation in the CCS program.	Yes	No	Comments
1. Family members are offered an opportunity to provide feedback regarding their satisfaction with the services received through the CCS program by participation in such areas as surveys, group discussions, or individual consultation.	X		
2. Family members participate on advisory committees or task forces and are offered training, mentoring and reimbursement when appropriate.		X	Due to small caseload #'s we do not have enough parents to form a committee or task force
3. Family members are participants of the CCS Special Care Center services provided to their child through family participation in SCC team meeting and/or transition planning.	X		
4. Family advocates, either as private individuals or as part of an agency advocating family centered care, which have experience with children with special health care needs, are contracted or consultants to the CCS program for their expertise.	X		

Reporting Form:

Criteria	Performing (25% for each criteria)	Not Performing
1.	25%	
2.	0%	
3.	25%	
4.	25%	
Total	75%	

CHDP Program Referral Data

Complete this form using the Instructions found on page 4-8 through 4-10.

County/City: Sierra	FY 12-13		FY 13-14		FY 14-15	
Basic Informing and CHDP Referrals						
1. Total number of CalWORKs/Medi-Cal cases informed and determined eligible by Department of Social Services	3		2		2	
2. Total number of cases and recipients in "1" requesting CHDP services	Cases	Recipients	Cases	Recipients	Cases	Recipients
a. Number of CalWORKs cases/recipients	1	0	0	0	2	2
b. Number of Foster Care cases/recipients	1	1	0	0	0	0
c. Number of Medi-Cal only cases/recipients	2	1	2	2	0	0
3. Total number of EPSDT eligible recipients and unborn, referred by Department of Social Services' workers who requested the following:						

a. Medical and/or dental services	1	1	2
b. Medical and/or dental services with scheduling and/or transportation	0	1	0
c. Information only (optional)	2	2	0
4. Number of persons who were contacted by telephone, home visit, face-to-face, office visit, or written response to outreach letter	3	2	2
Results of Assistance			
5. Number of recipients actually provided scheduling and/or transportation assistance by program staff	1	1	0
6. Number of recipients in "5" who actually received medical and/or dental services	1	1	2

CCS CASELOAD	Actual Caseload	Percent of Total CCS Caseload
STRAIGHT CCS - Total Cases of Open (Active) Straight CCS Children	0	0.00%
OTLIPC - Total Cases of Open (Active) OTLIPC Children	0	0.00%
MEDI-CAL - Total Cases of Open (Active) Medi-Cal (non-OTLIPC) Children	4	100.00%
TOTAL CCS CASELOAD	4	100%

CCS Administrative Budget Worksheet

Fiscal Year: 2015-16

County: Sierra

Column				Straight CCS		Optional Targeted Low Income Children’s Program (OTLIPC)		Medi-Cal (Non-OTLIPC)					
	1	2	3	4A	4	5A	5	6A	6	7A	7	8A	8
Category/Line Item	% FTE	Annual Salary	Total Budget (1 x 2 or 4 + 5 + 6 + 7)	Caseload %	Straight CCS County/State (50/50)	Caseload %	Optional Targeted Low Income Children’s Program (OTLIPC) Co/State/Fed (17.5/17.5/65)	Caseload %	Medi-Cal State/Federal	Enhanced % FTE	Enhanced Medi-Cal State/Federal (25/75)	Non-Enhanced % FTE	Non-Enhanced Medi-Cal State/Federal (50/50)
I. Personnel Expense													
Program Administration													
1. Shanna Anseth, Sr. Public Health Nurse	1.00%	70,180	702	0.00%	0	0.00%	0	100.00%	702			100.00%	702
2. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
3. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
4. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
5. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
Subtotal		70,180	702		0		0		702				702
Medical Case Management													
1. Shanna Anseth, Sr. Public Health Nurse	5.00%	70,180	3,508	0.00%	0	0.00%	0	100.00%	3,508	20.00%	702	80.00%	2,806
2. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
3. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
4. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
5. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
6. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
7. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
8. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
Subtotal		70,180	3,508		0		0		3,508		702		2,806
Other Health Care Professionals													
1. Shanna Anseth, Sr. Public Health Nurse	2.00%	70,180	1,403	0.00%	0	0.00%	0	100.00%	1,403	20.00%	281	80.00%	1,122
2. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
3. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
Subtotal		70,180	1,403		0		0		1,403		281		1,122
Ancillary Support													
1. Bre Whitley, Public Health Educator	5.00%	44,860	2,243	0.00%	0	0.00%	0	100.00%	2,243			100.00%	2,243
2. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
3. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
4. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
5. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
Subtotal		44,860	2,243		0		0		2,243				2,243
Clerical and Claims Support													
1. Bre Whitley, Public Health Educator	5.00%	44,860	2,243	0.00%	0	0.00%	0	100.00%	2,243	0.00%	0	100.00%	2,243
2. Jamie Thompson, Chief Account Technician	5.00%	48,977	2,449	0.00%	0	0.00%	0	100.00%	2,449	0.00%	0	100.00%	2,449
3. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
4. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0
5. Employee Name, Position	0.00%	0	0	0.00%	0	0.00%	0	100.00%	0	0.00%	0	100.00%	0

CCS CASELOAD	Actual Caseload	Percent of Total CCS Caseload
STRAIGHT CCS - Total Cases of Open (Active) Straight CCS Children	0	0.00%
OTLIPC - Total Cases of Open (Active) OTLIPC Children	0	0.00%
MEDI-CAL - Total Cases of Open (Active) Medi-Cal (non-OTLIPC) Children	4	100.00%
TOTAL CCS CASELOAD	4	100%

CCS Administrative Budget Worksheet

Fiscal Year: 2015-16

County: Sierra

Column	Straight CCS				Optional Targeted Low Income Children's Program (OTLIPC)				Medi-Cal (Non-OTLIPC)				
	1	2	3	4A	4	5A	5	6A	6	7A	7	8A	8
Category/Line Item	% FTE	Annual Salary	Total Budget (1 x 2 or 4 + 5 + 6 + 7)	Caseload %	Straight CCS County/State (50/50)	Caseload %	Optional Targeted Low Income Children's Program (OTLIPC) Co/State/Fed (17.5/17.5/65)	Caseload %	Medi-Cal State/Federal	Enhanced % FTE	Enhanced Medi-Cal State/Federal (25/75)	Non-Enhanced % FTE	Non-Enhance Medi-Cal State/Federal (50/50)
Subtotal		93,838	4,892		0		0		4,892		0		4,892
Total Salaries and Wages			12,548	0.00%	0	0.00%	0	100.00%	12,548	7.83%	983	92.17%	11,565
Staff Benefits (Specify %)	52.50%		6,588	0.00%	0	0.00%	0	100.00%	6,588		518		6,070
I. Total Personnel Expense			19,136	0.00%	0	0.00%	0	100.00%	19,136		1,499		17,637
II. Operating Expense													
1. Travel			200	0.00%	0	0.00%	0	100.00%	200	7.83%	16	92.17%	184
2. Training			200	0.00%	0	0.00%	0	100.00%	200	7.83%	16	92.17%	184
3. Communications/Utilities			500	0.00%	0	0.00%	0	100.00%	500			100.00%	500
4. Office Expenses			600	0.00%	0	0.00%	0	100.00%	600			100.00%	600
5. Professional Services			300	0.00%	0	0.00%	0	100.00%	300			100.00%	300
6. Plant Maintenance			600	0.00%	0	0.00%	0	100.00%	600			100.00%	600
7. Rent			75	0.00%	0	0.00%	0	100.00%	75			100.00%	75
II. Total Operating Expense			2,475		0		0		2,475		32		2,443
III. Capital Expense													
1.				0.00%	0	0.00%	0	100.00%	0				
2.				0.00%	0	0.00%	0	100.00%	0				
3.				0.00%	0	0.00%	0	100.00%	0				
III. Total Capital Expense			0		0		0		0				
IV. Indirect Expense													
1. Internal	25.00%		4,784	0.00%	0	0.00%	0	100.00%	4,784			100.00%	4,784
2. External	0.00%		0	0.00%	0	0.00%	0	100.00%	0			100.00%	0
IV. Total Indirect Expense			4,784		0		0		4,784				4,784
V. Other Expense													
1. Maintenance & Transportation			750	0.00%	0	0.00%	0	100.00%	750			100.00%	750
2.				0.00%	0	0.00%	0	100.00%	0			100.00%	0
3.				0.00%	0	0.00%	0	100.00%	0			100.00%	0
4.				0.00%	0	0.00%	0	100.00%	0			100.00%	0
5.				0.00%	0	0.00%	0	100.00%	0			100.00%	0
V. Total Other Expense			750		0		0		750				750
Budget Grand Total			27,145		0		0		27,145		1,531		25,614

[Handwritten Signature]
 Prepared By (Signature)

[Handwritten Signature]
 Prepared By (Signature)

Jamie Thompson 10/15/2015 (530) 993-6770
 Prepared By (Printed Name) Date Prepared Phone Number

Shanna Anseth 10/15/2015 (530) 993-6705
 Prepared By (Printed Name) Date Prepared Phone Number

CCS CASELOAD	Actual Caseload	Percent of Total CCS Caseload
STRAIGHT CCS - Total Cases of Open (Active) Straight CCS Children	0	0.00%
OTLIP - Total Cases of Open (Active) OTLIP Children	0	0.00%
MEDI-CAL - Total Cases of Open (Active) Medi-Cal (non-OTLIP) Children	4	100.00%
TOTAL CCS CASELOAD	4	100%

CCS Administrative Budget Worksheet

Fiscal Year: 2015-16

County: Sierra

Column				Straight CCS		Optional Targeted Low Income Children’s Program (OTLIP)		Medi-Cal (Non-OTLIP)					
	1	2	3	4A	4	5A	5	6A	6	7A	7	8A	8
Category/Line Item	% FTE	Annual Salary	Total Budget (1 x 2 or 4 + 5 + 6 + 7)	Caseload %	Straight CCS County/State (50/50)	Caseload %	Optional Targeted Low Income Children’s Program (OTLIP) Co/State/Fed (17.5/17.5/66)	Caseload %	Medi-Cal State/Federal	Enhanced % FTE	Enhanced Medi-Cal State/Federal (25/75)	Non-Enhanced % FTE	Non-Enhanced Medi-Cal State/Federal (50/50)
CCS Administrator (Signature)													

CCS Administrator (Signature)

CCS Administrator (Printed Name)

Date Signed

Phone Number

CCS CASELOAD	Actual Caseload	Percent of Total CCS Caseload
STRAIGHT CCS - Total Cases of Open (Active) Straight CCS Children	0	0.00%
OTLICP - Total Cases of Open (Active) OTLICP Children	0	0.00%
MEDI-CAL - Total Cases of Open (Active) Medi-Cal (non-OTLICP) Children	4	100.00%
TOTAL CCS CASELOAD	4	100%

CCS Administrative Budget Summary

Fiscal Year: 2015-16

County: Sierra

	Col 1 = Col 2+3+4	Straight CCS	OTLICP	Medi-Cal (non-OTLICP) (Column 4 = Columns 5 + 6)		
Column	1	2	3	4	5	6
Category/Line Item	Total Budget	Straight CCS County/State (50/50)	Optional Targeted Low Income Children's Program (OTLICP) County/State/Fed (17.5/17.6/65)	Medi-Cal State/Federal	Enhanced Medi-Cal State/Federal (25/75)	Non-Enhanced Cal State/Fed (50/50)
I. Total Personnel Expense	19,136	0	0	19,136	1,499	
II. Total Operating Expense	2,475	0	0	2,475	32	
III. Total Capital Expense	0	0	0	0		
IV. Total Indirect Expense	4,784	0	0	4,784		
V. Total Other Expense	750	0	0	750		
Budget Grand Total	27,145	0	0	27,145	1,531	

	Col 1 = Col 2+3+4	Straight CCS	OTLICP	Medi-Cal (non-OTLICP) (Column 4 = Columns 5 + 6)		
Column	1	2	3	4	5	6
Source of Funds	Total Budget	Straight CCS County/State (50/50)	Optional Targeted Low Income Children's Program (OTLICP) County/State/Fed (17.5/17.6/65)	Medi-Cal State/Federal	Enhanced Medi-Cal State/Federal (25/75)	Non-Enhanced Cal State/Fed (50/50)
Straight CCS						
State	0	0				
County	0	0				
OTLICP						
State	0		0			
County	0		0			
Federal (Title XXI)	0		0			
Medi-Cal						
State	13,190			13,190	383	
Federal (Title XIX)	13,955			13,955	1,148	

CCS CASELOAD	Actual Caseload	Percent of Total CCS Caseload
STRAIGHT CCS - Total Cases of Open (Active) Straight CCS Children	0	0.00%
OTLIP - Total Cases of Open (Active) OTLIP Children	0	0.00%
MEDI-CAL - Total Cases of Open (Active) Medi-Cal (non-OTLIP) Children	4	100.00%
TOTAL CCS CASELOAD	4	100%

CCS Administrative Budget Summary

Fiscal Year: 2015-16

County: Sierra



Prepared By (Signature)

Jamie Thompson

Prepared By (Printed Name)

jthompson@sierracounty.ca.gov

Email Address



CCS Administrator (Signature)

Shanna Anseth

CCS Administrator (Printed Name)

sanseth@sierracounty.ca.gov

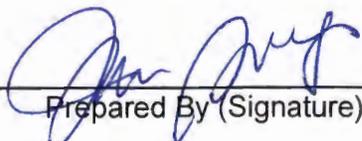
Email Address

**CHDP Administrative Budget Summary
No County/City Match
Fiscal Year 2015-2016**

County/City Name: Sierra

Column	1	2	3	4	5
Category/Line Item	Total Budget (2 + 3)	Total CHDP Budget	Total Medi-Cal Budget (4 + 5)	Enhanced State/Federal (25/75)	Nonenhanced State/Federal (50/50)
I. Total Personnel Expenses	\$44,291		\$44,291	\$8,560	\$35,732
II. Total Operating Expenses	\$9,223	\$76	\$9,147	\$52	\$9,095
III. Total Capital Expenses					
IV. Total Indirect Expenses	\$11,073		\$11,073		\$11,073
V. Total Other Expenses					
Budget Grand Total	\$64,587	\$76	\$64,511	\$8,612	\$55,900

Column	1	2	3	4	5
Source of Funds	Total Funds	Total CHDP Budget	Total Medi-Cal Budget	Enhanced State/Federal	Nonenhanced State/Federal
State General Funds	\$76	\$76			
Medi-Cal Funds:					
State Funds	\$30,103		\$30,103	\$2,152.88	\$27,949.97
Federal Funds (Title XIX)	\$34,409		\$34,409	\$6,458.65	\$27,949.97

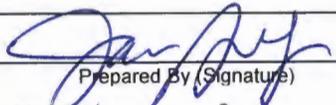
	10/15/2015	(530) 993-6770	jthompson@sierracounty.ca.gov
Prepared By (Signature)	Date Prepared	Phone Number	Email Address
	10/15/2015	(530) 993-6705	sanseth@sierracounty.ca.gov
CHDP Director or Deputy Director (Signature)	Date	Phone Number	Email Address

**CHDP Administrative Budget Worksheet
No County/City Match
State and State/Federal
Fiscal Year 2015-2016**

Column	1A	1B	1	2A	2	3A	3	4A	4	5A	5
Category/Line Item	% or FTE	Annual Salary	Total Budget (1A x 1B or 2 + 3)	CHDP % or FTE	Total CHDP Budget	Total Medi-Cal %	Total Medi-Cal Budget (4 + 5)	% or FTE	Enhanced State/Federal (25/75)	% or FTE	Nonenhanced State/Federal (50/50)
Personnel Expenses											
Shanna Anseth, PHN	40%	\$70,160	\$28,064.06			100%	\$28,064	20%	\$5,613	80%	\$22,451
Jamie Thompson	2%	\$48,977	\$979.53			100%	\$980			100%	\$980
3.											
4.											
5.											
Total Salaries and Wages			\$29,044				\$29,044		\$5,613		\$23,431
Less Salary Savings											
Net Salaries and Wages			\$29,044				\$29,044		\$5,613		\$23,431
Staff Benefits (Specify %)	52.50%		\$15,248				\$15,248		\$2,947		\$12,301
I. Total Personnel Expenses			\$44,291				\$44,291		\$8,560		\$35,732
II. Operating Expenses											
1. Travel			\$300		\$38		\$262		\$46		\$216
2. Training			\$100		\$38		\$62		\$6		\$56
3. Communications			\$1,925				\$1,925				\$1,925
4. Insurance			\$730				\$730				\$730
5. Office Supplies			\$1,400				\$1,400				\$1,400
6. Rent			\$330				\$330				\$330
7. Educational Materials			\$500				\$500				\$500
8. Professional Services			\$288				\$288				\$288
9. Plant Maintenance			\$1,600				\$1,600				\$1,600
10. Community Outreach			\$1,550				\$1,550				\$1,550
11. Transportation			\$500				\$500				\$500
II. Total Operating Expenses			\$9,223		\$76		\$9,147		\$52		\$9,095
III. Capital Expenses											
1.											
2.											
3.											
4.											
5.											
II. Total Capital Expenses											
IV. Indirect Expenses											
1. Internal (Specify %)	25.00%		\$11,073				\$11,073				\$11,073
2. External (Specify %)	0.00%										
IV. Total Indirect Expenses			\$11,073				\$11,073				\$11,073
V. Other Expenses											
1.											
2.											
3.											
4.											
5.											
V. Total Other Expenses											
Budget Grand Total			\$64,587		\$76		\$64,511		\$8,612		\$55,900

**CHDP Administrative Budget Worksheet
No County/City Match
State and State/Federal
Fiscal Year 2015-2016**

Column	1A	1B	1	2A	2	3A	3	4A	4	5A	5
Category/Line Item	% or FTE	Annual Salary	Total Budget (1A x 1B or 2 + 3)	CHDP % or FTE	Total CHDP Budget	Total Medi-Cal %	Total Medi-Cal Budget (4 + 5)	% or FTE	Enhanced State/Federal (25/75)	% or FTE	Nonenhanced State/Federal (50/50)



Prepared By (Signature)

10/15/2015

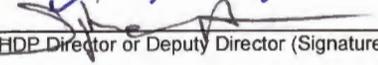
Date Prepared

(530) 993-6770

Phone Number

jthompson@sierracounty.ca.gov

Email Address



CHDP Director or Deputy Director (Signature)

10/15/2015

Date

(530) 993-6705

Phone Number

sanseth@sierracounty.ca.gov

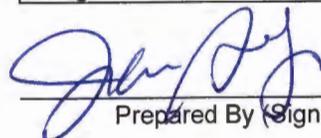
Email Address

**HPCFC Administrative Budget Summary
Fiscal Year 2015-2016**

County/City Name: Sierra

Column	1	2	3
Category/Line Item	Total Budget (2 + 3)	Enhanced State/Federal (25/75)	Nonenhanced State/Federal (50/50)
I. Total Personnel Expenses	\$5,167	\$1,550	\$3,617
II. Total Operating Expenses	\$198	\$59	\$139
III. Total Capital Expenses			
IV. Total Indirect Expenses	\$1,292		\$1,292
V. Total Other Expenses			
Budget Grand Total	\$6,657	\$1,610	\$5,048

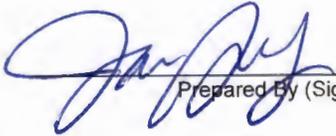
Column	1	2	3
Source of Funds	Total Funds	Enhanced State/Federal (25/75)	Nonenhanced State/Federal (50/50)
State Funds	\$2,926	\$402.40	\$2,524
Federal Funds (Title XIX)	\$3,731	\$1,207.19	\$2,524
Budget Grand Total	\$6,657		

	10/13/2015	(530) 993-6770	jthompson@sierracounty.ca.gov
Prepared By (Signature)	Date Prepared	Phone Number	Email Address
	10/13/2015	(530) 993-6705	sanseth@sierracounty.ca.gov
CHDP Director or Deputy Director (Signature)	Date	Phone Number	Email Address

HPCFC Administrative Budget Worksheet
Fiscal Year 2015-2016

County/City Name: Sierra

Column	1A	1B	1	2A	2	3A	3
Category/Line Item	% or FTE	Annual Salary	Total Budget (1A x 1B or 2 + 3)	% or FTE	Enhanced State/Federal (25/75)	% or FTE	Nonenhanced State/Federal (50/50)
I. Personnel Expenses							
1. Shanna Anseth, PHN	5%	\$70,160	\$3,508.01	30%	\$1,052	70%	\$2,456
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
Total Salaries and Wages			\$3,508		\$1,052		\$2,456
Less Salary Savings							
Net Salaries and Wages			\$3,508		\$1,052		\$2,456
Staff Benefits (Specify %)	47.30%		\$1,659		\$498		\$1,162
I. Total Personnel Expenses			\$5,167		\$1,550		\$3,617
II. Operating Expenses							
1. Travel			\$198		\$59		\$139
2. Training							
II. Total Operating Expenses			\$198		\$59		\$139
III. Capital Expenses							
1.							
2.							
III. Total Capital Expenses							
IV. Indirect Expenses							
1. Internal (Specify %)	25.00%		\$1,292				\$1,292
2. External							
IV. Total Indirect Expenses			\$1,292				\$1,292
V. Other Expenses							
1.							
2.							
V. Total Other Expenses							
Budget Grand Total			\$6,657		\$1,610		\$5,048

	10/13/2015	(530) 993-6770	jthompson@sierracounty.ca.gov
Prepared By (Signature)	Date prepared	Phone Number	Email Address
	10/13/2015	(530) 993-6705	sanseth@sierracounty.ca.gov
CHDP Director or Deputy Director (Signature)	Date	Phone Number	Email Address

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Auditor
APPROVING PARTY: Van Maddox, Treasurer/Tax-Collector
PHONE NUMBER:

AGENDA ITEM: Resolution adopting Sierra County Equal Employment Opportunity Policy.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
---	--	--

COMMENTS:

CLERK TO THE BOARD

DATE

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. _____

Sierra County Equal Employment Opportunity and Non-Discrimination Policy

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA HEREBY RESOLVES AS FOLLOWS:

WHEREAS, the County's current Policy required updates to comply with new regulatory requirements, which regulations were effective April 1, 2016, and,

WHEREAS, the attached Equal Opportunity and Non-Discrimination Policy complies with the new regulations,

NOW, THEREFORE, BE IT RESOLVED that the Sierra County Board of Supervisors adopts the attached Equal Employment Opportunity and Non-Discrimination Policy.

ADOPTED by the Board of Supervisors of the County of Sierra on the 5th day of April, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

COUNTY OF SIERRA

Lee Adams, Chairperson
Board of Supervisors

ATTEST

APPROVED AS TO FORM:

Heather Foster
Clerk of the Board

Christian M. Curtis
Deputy County Counsel

Discrimination, Harassment, and Retaliation Prevention

As further described below, Sierra County policy and the law prohibit discrimination and harassment based on an individual's race, ancestry, religion or religious creed (including religious dress and grooming practices), color, age (40 and over), sex, gender, sexual orientation, gender identity or expression, genetic information, national origin (including language use restrictions), marital status, medical condition (including cancer and genetic characteristics), physical or mental disability (including HIV and AIDS), military or veteran status, pregnancy, childbirth, breastfeeding and related medical conditions, denial of Family and Medical Care leave, or any other classification protected by federal, state, or local laws, regulations, or ordinances. Our policy and the law prohibit coworkers, third parties, supervisors, and managers from engaging in such conduct.

Equal Employment Opportunity/Anti-Discrimination

Sierra County is an equal opportunity employer. We enthusiastically accept our responsibility to make employment decisions without regard to any of the categories listed above. Our management is dedicated to ensuring the fulfillment of this policy with respect to hiring, placement, promotion, transfer, demotion, layoff, termination, recruitment advertising, pay, and other forms of compensation, training, and general treatment during employment.

We also recognize and support our obligation to reasonably accommodate employees with disabilities or religious beliefs or practices who are able to perform the essential functions of their positions, with or without reasonable accommodation. The County will provide reasonable accommodation to any such employee, unless doing so would impose an undue hardship on the County. If you believe you need a reasonable accommodation, please discuss the matter with your immediate supervisor, department manager, or the Personnel Manager.

No Harassment

Sierra County does not tolerate harassment of our job applicants, contractors, volunteers, interns, employees, or any other professional contact by another employee, vendor, customer, or any third party based on any of the protected bases identified above. The County has zero tolerance for harassment and is committed to a workplace free of any harassment.

Harassment Defined. "Harassment" as used in this policy includes disrespectful or unprofessional conduct based on any of the protected characteristics listed above. Harassment can be verbal (such as slurs, jokes, insults, epithets, gestures, or teasing), graphic (such as offensive posters, symbols, cartoons, drawings, computer displays, or emails) or physical conduct (such as physically threatening another person, blocking someone's way, etc.). Such conduct violates this policy, even if it is not unlawful. Because it is difficult to define unlawful harassment, employees are expected to behave at all times in a professional and respectful manner.

Sexual Harassment Defined. "Sexual harassment" as used in this policy may include all of the above actions, as well as other unwelcome sex-based conduct (even if not motivated by sexual desire), such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities, or other verbal or physical conduct of a sexual nature.

Prohibited Conduct. Examples of conduct that violates this policy include:

- Unwelcome sexual advances, flirtations, advances, leering, whistling, touching, pinching, assault, blocking normal movement
- Requests for sexual favors or demands for sexual favors in exchange for favorable treatment
- Obscene or vulgar gestures or comments based on any protected characteristic
- Derogatory cartoons, posters, or drawings based on any protected characteristic
- Uninvited touching of a sexual nature
- Conduct or comments consistently targeted at only one gender, even if the content is not sexual
- Teasing or other similar conduct directed toward a person because of any protected characteristic

All such conduct is unacceptable in the workplace and in any work-related settings, such as business trips and business-related social functions, regardless of who is engaging in the conduct.

Reporting Complaints

If you believe someone has violated this policy, please bring the matter to the attention of your department manager or the Personnel Director, orally or in writing. If you make a complaint under this policy and do not receive a satisfactory response within five (5) business days, please contact the Personnel Director or Auditor/Risk Manager immediately.

Any supervisor who learns of any potential misconduct related to this policy must immediately report the matter to Personnel Director, so the County can try to resolve the claim internally.

As further described below, when an employee or other individual brings a complaint under this policy, Sierra County's complaint process ensures such complaints receive:

- Sierra County's designation of confidentiality, to the extent possible;
- A timely response;
- An impartial and timely investigation by qualified personnel;
- Documentation and tracking for reasonable progress;
- Appropriate options for remedial actions and resolutions; and
- Timely closure.

When the County receives allegations of potential misconduct related to this policy, it will conduct a fair, timely, impartial, and thorough investigation, commensurate with the circumstances. The investigation will provide all parties appropriate due process and reach reasonable conclusions based on the evidence collected. To the extent possible, the County will endeavor to keep the reporting employee's concerns and the investigation confidential. Of course, Sierra County cannot promise complete confidentiality because there are circumstances in which it may need to speak with others about the complaint or investigation (for example, witnesses you identify). All employees are expected to fully cooperate with County-initiated investigations. This includes, but

is not limited to, maintaining an appropriate level of discretion regarding the investigation and disclosing any and all information that may be pertinent to the investigation. Upon completion of the investigation, if misconduct that violates this policy is found, the County will take appropriate remedial measures and preventive action.

Sierra County hopes you will take advantage of this complaint process so we can take steps to address and resolve your concerns. However, you may also bring your complaints to the California Department of Fair Employment and Housing or the Equal Employment Opportunity Commission. You can find contact information for these agencies in the phone book or on the Internet.

No Retaliation

Sierra County prohibits retaliation for reporting perceived violations of this policy, requesting a reasonable accommodation, or participating in the investigation of a complaint. If you believe someone has violated this policy against retaliation, please notify the County immediately as provided in “Reporting Complaints” above.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
---------------------------------------	---

DEPARTMENT: District Attorney APPROVING PARTY: Larry Allen PHONE NUMBER: 530-289-3269
--

AGENDA ITEM: Approval to pay Invoice from McSweeney & Associates for Conservatorship Accounting.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Invoice

BACKGROUND INFORMATION: The District Attorney is also Sierra County's Public Guardian in that capacity moneys are received and paid on behalf of Conservatives for basic living expenses by the District Attorney. The Courts from time to time requires an accounting of the Conservative's account. McSweeney & Associates, APC provided the needed accounting for two Conservatorships and have presented the attached bill. The funds will come from the District Attorney's budget.

FUNDING SOURCE: D.A BUDGET
GENERAL FUND IMPACT: General Fund Impact
OTHER FUND:
AMOUNT: \$6,478.50 One Time Expense

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



350 Crown Point Circle, Suite 200
Grass Valley, CA 95945
530.272.5555
Fax 530.272.8865
www.mcsweeneyandassociates.com

March 24, 2016

Lawrence Allen
Sierra County District Attorney
PO Box 457
Downieville, CA 95936

Dear Mr. Allen,

Your county auditors have been working with us to break out the bills for the work we did into two separate bills and backup documents, one for each conservatorship.

Here are your copies of the bills and the backup. We still have some charges to bill at the end of the month, and we will use the same approach to prepare those separate bills.

Thanks,

James C. Roberson, CPA/ABV/CFF, CVA

Cc: Caleb Nelson, Sierra County Auditor's Office

Edward J. McSweeney, CPA/ABV/CFP
Zachary J. McSweeney, CPA/CVA/MBA
Amanda E. Apple, CPA/MST

Ted Cobrt, CPA/PPS
Andrea Hamer, CPA
Sean Mosby, CPA

James C. Roberson, CPA/ABV/CFF, CVA
Gail Saling, CPA
Debra Wiwholm, CPA/MBA (Tax)

McSweeney & Associates, APC

350 Crown Point Circle
Suite 200
Grass Valley, CA 95945
530-272-5555

Sierra County District Attorney
c/o Lawrence Allen
P.O. Box 457
Downieville, CA 95936

Invoice No. 343560 **B**
Date 02/29/2016
Client No. 53835

For Professional Services Rendered in Connection with:

Conservatorship Accounting - [REDACTED]	\$ 3,143.58
Current Amount Due	3,143.58
Prior Balance	<u>0.00</u>
Total Amount Due	\$ <u>3,143.58</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,143.58	0.00	0.00	0.00	0.00	3,143.58

Amount due is payable upon receipt of the bill. Delinquent accounts will be charged a finance charge of 1.00 percent per month. For proper application of payment, please note your client number on your remittance.

**SIERRA COUNTY CONSERVATORSHIP ACCOUNTING
BREAKDOWN OF COSTS FOR SALLY DILTZ
FOR THE PERIOD JANUARY 12, 2016 THROUGH FEBRUARY 22, 2016**

ACCOUNTANT	DATE		FINAL BILLED AMOUNTS			ALLOCATION	PERCENTAGE DILTZ	DOLLARS DILTZ
			HOURS	RATE	TOTAL	FACTOR		
ROBERSON				\$ 205.00				
ECKHART				\$ 135.00				
ROBERSON	1/12/2016	Conservatorship accounting	0.25	\$ 205.00	\$ 51.25	50/50	50.00%	\$ 25.63
		Discuss engagement with Zack McSweeney						
ROBERSON	1/13/2016	Conservatorship accounting	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
		Prep for meeting with Larry Allen						
ROBERSON	1/14/2016	Conservatorship accounting	1.50	\$ 205.00	307.50	50/50	50.00%	153.75
		Meeting with Larry Allen, follow up with files, meeting with Zack McSweeney						
ROBERSON	1/15/2016	Conservatorship accounting	0.25	\$ 205.00	51.25	50/50	50.00%	25.62
		Meeting with Linda Eckhart						
ROBERSON	1/18/2016	Conservatorship accounting	0.25	\$ 205.00	51.25	50/50	50.00%	25.63
		Planning, engagement letter						
ROBERSON	1/19/2016	Conservatorship accounting	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
		Planning, engagement letter						
ROBERSON	1/20/2016	Conservatorship accounting	2.00	\$ 205.00	410.00	50/50	50.00%	205.00
		Met with Linda E. & prepared engagement letter						
ECKHART	1/21/2016	Conservatorship accounting	0.50	\$ 135.00	67.50	PROPORTIONAL	47.71%	32.20
		Set up new client & create QuickBooks files						
ECKHART	1/22/2016	Conservatorship accounting	5.75	\$ 135.00	776.25	DIRECT CHARGE	100.00%	776.25
		Enter Diltz transactions into QuickBooks and reconcile to bank accounts						
ECKHART	1/26/2016	Conservatorship accounting	0.50	\$ 135.00	67.50	50/50	50.00%	33.75
		Review engagement letter						
ROBERSON	1/26/2016	Conservatorship accounting	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
		Review status of engagement						
ECKHART	1/27/2016	Conservatorship accounting	3.00	\$ 135.00	405.00	DIRECT CHARGE	100.00%	405.00
		Preparation of Judicial Council forms for Diltz conservatorship						
ROBERSON	1/28/2016	Conservatorship accounting	1.25	\$ 205.00	256.25	PROPORTIONAL	47.71%	122.25
		Review status of engagement with Linda Eckhart						
ECKHART	1/28/2016	Conservatorship accounting	1.25	\$ 135.00	168.75	PROPORTIONAL	47.71%	80.50
		Review status of engagement with Jim Roberson						
ECKHART	1/29/2016	Conservatorship accounting	4.25	\$ 135.00	573.75	DIRECT CHARGE	100.00%	573.75
		Work on Sally Diltz' transactions & files						
ECKHART	2/11/2016	Conservatorship accounting	1.50	\$ 135.00	202.50	50/50	50.00%	101.25
		Met with Larry Allen's contractor Patty to obtain further information on conservatorships						
ECKHART	2/12/2016	Conservatorship accounting	1.00	\$ 135.00	135.00	50/50	50.00%	67.50
		On phone with Patty...trying to gain electronic access to USBank and WFB online -- unsuccessful						
ROBERSON	2/17/2016	Conservatorship accounting	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
		Discuss status of engagement with Linda Eckhart						
ECKHART	2/17/2016	Conservatorship accounting	0.60	\$ 135.00	81.00	50/50	50.00%	40.50
		Phone calls with Patty and then call to Larry Allen						
		Discuss status of engagement with Jim Roberson						
ECKHART	2/22/2016	Conservatorship accounting	4.00	\$ 135.00	540.00	50/50	50.00%	270.00
		Review and file information received from Patty, Attempted to access bank accounts w/o success, Assemble workpapers in binders						
TOTAL BILLED							\$	3,143.58

McSweeney & Associates, APC

350 Crown Point Circle
Suite 200
Grass Valley, CA 95945
530-272-5555

Sierra County District Attorney
c/o Lawrence Allen
P.O. Box 457
Downieville, CA 95936

Invoice No. 343560 *A*
Date 02/29/2016
Client No. 53835

For Professional Services Rendered in Connection with:

Conservatorship Accounting - [REDACTED]	\$ <u>3,334.92</u>
Current Amount Due	3,334.92
Prior Balance	<u>0.00</u>
Total Amount Due	\$ <u>3,334.92</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,334.92	0.00	0.00	0.00	0.00	3,334.92

Amount due is payable upon receipt of the bill. Delinquent accounts will be charged a finance charge of 1.00 percent per month. For proper application of payment, please note your client number on your remittance.

**SIERRA COUNTY CONSERVATORSHIP ACCOUNTING
BREAKDOWN OF COSTS FOR KIMBER O'ROURKE
FOR THE PERIOD JANUARY 12, 2016 THROUGH FEBRUARY 22, 2016**

ACCOUNTANT	DATE		FINAL BILLED AMOUNTS			ALLOCATION FACTOR	PERCENTAGE O'ROURKE	DOLLARS O'ROURKE
			HOURS	RATE	TOTAL			
ROBERSON	1/12/2016	Conservatorship accounting	0.25	\$ 205.00	\$ 51.25	50/50	50.00%	\$ 25.62
ROBERSON	1/13/2016	Discuss engagement with Zack McSweeney	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
ROBERSON	1/14/2016	Prep for meeting with Larry Allen	1.50	\$ 205.00	307.50	50/50	50.00%	153.75
ROBERSON	1/15/2016	Meeting with Larry Allen, follow up with files, meeting with Zack McSweeney	0.25	\$ 205.00	51.25	50/50	50.00%	25.63
ROBERSON	1/18/2016	Conservatorship accounting	0.25	\$ 205.00	51.25	50/50	50.00%	25.62
ROBERSON	1/19/2016	Planning, engagement letter	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
ROBERSON	1/20/2016	Conservatorship accounting	2.00	\$ 205.00	410.00	50/50	50.00%	205.00
ECKHART	1/21/2016	Met with Linda E. & prepared engagement letter	0.50	\$ 135.00	67.50	PROPORTIONAL	52.29%	35.30
ECKHART	1/22/2016	Conservatorship accounting	2.00	\$ 135.00	270.00	DIRECT CHARGE	100.00%	270.00
ECKHART	1/25/2016	Enter O'Rourke transactions into QuickBooks and reconcile to bank accounts	3.50	\$ 135.00	472.50	DIRECT CHARGE	100.00%	472.50
ECKHART	1/26/2016	Conservatorship accounting	0.50	\$ 135.00	67.50	50/50	50.00%	33.75
ROBERSON	1/26/2016	Review engagement letter	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
ROBERSON	1/28/2016	Review status of engagement	1.25	\$ 205.00	256.25	PROPORTIONAL	52.29%	134.00
ECKHART	1/28/2016	Conservatorship accounting	1.25	\$ 135.00	168.75	PROPORTIONAL	52.29%	88.25
ECKHART	1/28/2016	Review status of engagement with Jim Roberson	2.75	\$ 135.00	371.25	DIRECT CHARGE	100.00%	371.25
ECKHART	2/1/2016	Conservatorship accounting	3.50	\$ 135.00	472.50	DIRECT CHARGE	100.00%	472.50
ECKHART	2/1/2016	Work on Kimber O'Rourke transactions & files	1.50	\$ 135.00	202.50	50/50	50.00%	101.25
ECKHART	2/12/2016	Conservatorship accounting	1.00	\$ 135.00	135.00	50/50	50.00%	67.50
ECKHART	2/16/2016	Met with Larry Allen's contractor Patty to obtain further information on conservatorships	2.50	\$ 135.00	337.50	DIRECT CHARGE	100.00%	337.50
ROBERSON	2/17/2016	On phone with Patty...trying to gain electronic access to USBank and WFB online -- unsuccessful	0.50	\$ 205.00	102.50	50/50	50.00%	51.25
ECKHART	2/17/2016	Conservatorship accounting	0.60	\$ 135.00	81.00	50/50	50.00%	40.50
ECKHART	2/22/2016	Download O'Rourke bank transactions online, enter remainder of 2015 and Jan 2016 into QuickBooks, Prepare court reports for 2015 and 2016 to date	4.00	\$ 135.00	540.00	50/50	50.00%	270.00
		Discuss status of engagement with Linda Eckhart						
		Phone calls with Patty and then call to Larry Allen						
		Discuss status of engagement with Jim Roberson						
		Conservatorship accounting						
		Review and file information received from Patty, Attempted to access bank accounts w/o success, Assemble workpapers in binders						
TOTAL BILLED							\$	3,334.92

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Planning Dept.
APPROVING PARTY: Tim Beals
PHONE NUMBER: 530-289-3251

AGENDA ITEM: Agreement for Indemnification and Reimbursement for Extraordinary Costs for Richard DeVore, Applicant and Landowner. Consideration of an Applicant Initiated Parcel Merger for the purpose of estate planning. The project site, identified as APN's 016-200-001; 016-200-002; and 016-180-028 is located at 936,938 & 940 Sierra Brooks Dr. Sierra Brooks.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE: N/A
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD _____ DATE _____

**AGREEMENT FOR INDEMNIFICATION AND
REIMBURSEMENT FOR EXTRAORDINARY COSTS**
("The Agreement")

SHADED AREAS FOR OFFICE USE ONLY

Richard L. DeVore ("APPLICANT") and Richard L. DeVore
("LANDOWNER"), collectively referred to as "the APPLICANT" have applied to the County of Sierra, a
political subdivision of the State of California, Sierra ("the County") for:
Applicant Initiated Parcel Merger
("the Project")
(APN) 016-200-001, 002 & 016-180-028

TERMS AND CONDITIONS

1. **Conditions to the Project Approval:** All approvals, permits and consents for the project by the County shall only become effective, and are expressly conditioned upon performance by the APPLICANT, and if a separate party, by the LANDOWNER, upon the following:

- 1.1 Full performance of all conditions imposed in connection with the applicable permit or the Project approved.
- 1.2 Posting of any fees for CEQA review required by the California Fish & Game pursuant to AB 3158, in the amount of \$2,210.25 for a Negative Declaration, and \$3,070.00 for an Environmental Impact Report.
- 1.3 Full performance of the terms and conditions hereof.
- 1.4 Compliance with all required mitigation measures of an approved environmental document for the application project.
- 1.5 Security Deposits (if required) for fulfillment of any conditions.

2. **Terms of Agreement:** The terms of this Agreement consist of:

- 2.1 This Indemnification and Reimbursement Agreement facing sheet
- 2.2 The conditions for charging Extraordinary Costs attached as Exhibit A
- 2.3 The Additional Terms attached as Exhibit B
- 2.4 The General Provisions attached as Exhibit C
- 2.5 Notices and Supplemental Terms attached as Exhibit D

This Agreement is entered into as of _____, 2016.

APPLICANT

Richard L. DeVore
(Signature)
Richard L. DeVore
(Type or print name)

LANDOWNER

Richard L. DeVore
(Signature)
Richard L. DeVore
(Type or print name)

COUNTY

Lee Adams, Chairman
Sierra County Board of Supervisors

APPROVED AS TO FORM:

James Curtis
County Counsel

ATTEST:

Heather Foster
Clerk of the Board

**CONDITIONS FOR CHARGING
EXTRA COSTS
EXHIBIT "A"**

A.1 BACKGROUND

The County of Sierra is authorized to charge for the actual costs of processing land use permits including all staff and administration and County Counsel time actually expended on the Project. While the County has previously established a schedule of fees for normal permit processing, there are times when the permit fees do not cover the costs incurred by the County for applications requiring significant amounts of staff and/or counsel time and/or in retaining consultants who may need to be retained in conjunction with the processing of an application that is filed with the County. In the event that the processing of an application for a permit, general plan amendment and/or rezoning of property requires, in the judgment of the Planning Department, more than the customary amount of time allocated to a type of application and/or results in the County retaining an outside consultant or consultants (including without limitation incurring fees for counsel), addition fees will be charged to cover the costs incurred by the County. The following events or circumstances (referred to as "Extraordinary Events") are examples (without limitation) of the circumstances that may give rise to extra costs:

- A.1.1 Incomplete or inaccurate information provided by an APPLICANT;
- A.1.2 A change in an application by means of an amendment, correction or otherwise;
- A.1.3 Opposition to a project;
- A.1.4 Submission of a controversial application, whether or not specifically or initially opposed;
- A.1.5 An appeal of a land use decision;
- A.1.6 Non-compliance in whole or in part by an APPLICANT with a condition of an application, a permit or a planning or building department request;
- A.1.7 Delays in processing caused in part by the APPLICANT or the latter's agents;
- A.1.8 Unique, novel or irregular applications or requests by an APPLICANT;
- A.1.9 Other circumstances or events which increase the workload of County staff to process an application.
- A.1.10 Hiring of outside consultants

A.2 NOTICE OF EXTRAORDINARY EVENT AND REQUEST FOR DEPOSIT

In the event that one or more Extraordinary Events arise or are reasonably foreseen, the Director of Planning may give written notice thereof to the APPLICANT together with a request for deposit of Extraordinary Costs ("Costs") [Exhibit B - Provision 1.1].

A.3 SUBMISSION OF DEPOSIT

Upon receipt of such Notice, APPLICANT shall have ten (10) days to deposit the sums so requested. Failure to comply with a deposit request shall be governed by Exhibit B - Provision 1-6.

A.4 RIGHT OF WITHDRAWAL

Extraordinary Costs, the APPLICANT has the right to withdraw or abandon APPLICANT's project and/or application without incurring any further costs beyond those incurred to the date of receipt by the Director of Planning of the Notice to Withdraw or Abandon the Application.

A.5 OBLIGATION AFTER DEPOSIT

In the event APPLICANT deposits the costs requested, the County shall proceed or continue with application processing and APPLICANT shall be responsible for the costs as billed, whether or not the latter are covered by or included in the Deposit.

A.6 FURTHER TERMS AND CONDITIONS

The use of the Deposit, responsibility for costs and the further terms and conditions of this Agreement are as set forth in Exhibits B and C and, if applicable, Exhibit D hereof.

A.7 EXTRAORDINARY COST SCHEDULE

Extraordinary Costs include:

Planning staff time billed based on the following formula: Gross salary per hour of each employee x hours billed

- County Counsel - At cost
- County Counsel Staff - \$20 per hour
- Special Counsel - As billed to County
- Consultants - As billed to County
- Other Costs - As authorized by County Ordinance or Resolution

**TERMS
EXHIBIT "B"**

B.1 DEPOSIT.

B.1.1 "INITIAL DEPOSIT." APPLICANT shall provide funds in the amount set forth in the "Notice of Extraordinary Costs" in the form of a check made payable to the "SIERRA COUNTY TREASURER".

B.1.2 INCREMENTAL DEPOSITS. The COUNTY may request deposits in advance of expenditures or obligations for expenditures. With the exception of the requirements of Provision B.2, APPLICANT shall only be liable for the amount of costs actually incurred by the COUNTY to the date of the request for additional deposits. No individual deposit request (exclusive of deposit on consulting contracts) shall exceed \$25,000 without APPLICANT's prior written authorization or assent.

B.1.3 ADDITIONAL DEPOSITS. If the deposit or any increases therein is inadequate to pay for Costs actually incurred by the COUNTY, APPLICANT will be notified immediately of the need to supplement the deposit. The APPLICANT shall only be contractually obligated to pay or to increase deposits beyond that which it otherwise agrees up to the limitation set forth in Provision B.2 below.

B.1.4 USE OF DEPOSITS. The Initial Deposit constitutes an initial estimate of Extraordinary Costs associated with processing the Application and the initial study. The use of the Initial Deposit funds and all future deposits shall include costs of administrative review, consulting fees, legal review, and any other actual costs incurred in support of the Application processing and any applicable environmental review of the Project (collectively referred to as "Costs".) Costs include those expenses incurred on the Project from its inception. Credit shall be given for any standard application permit fee paid by APPLICANT. Further, deposit will be required in the full amount of any contract or contracts for consulting services. Costs shall include the total dollar amount of all COUNTY personnel time (computed on the basis of hours spent multiplied by the salary and benefit rate paid by the COUNTY to such individual(s)), all fees and costs charged by outside consultants and contract personnel, amounts expended for photo copies, telephone calls, FAX charges, postage, trip expenses (gas, meals, lodging, parking, transportation) and any and all other costs incurred or expended by the COUNTY in direct connection with the Project.

B.1.5 DRAW DOWN OF DEPOSIT. On a monthly basis, or on such other time intervals as the Director of the PLANNING DEPARTMENT may deem appropriate, Costs incurred shall be deducted from the Deposit and an accounting of the status of the Deposit shall be provided to the APPLICANT. In the case of Costs expended against billings from outside consultants, the amount of such billing statements shall be provided to the APPLICANT. The APPLICANT shall not be entitled to any detail revealing the substantive contents or "detail of billings" pertaining to legal advisement to the COUNTY by contract attorneys or County Counsel, but shall be entitled to an accounting of the total amounts paid to such attorneys or reimbursement to the COUNTY General Fund, as the case pertains.

B.1.6 FAILURE OF MAKE DEPOSITS. In the event that APPLICANT does not make deposits as requested pursuant to the terms hereof, the processing of the Application may be suspended by the COUNTY. The refusal or failure to make a requested deposit within sixty (60) days after request shall constitute an abandonment of the Project by the APPLICANT and shall terminate all processing of the Application. The COUNTY shall not be liable for such termination and APPLICANT hereby indemnifies and holds the COUNTY harmless from any and all claims arising out of such termination including those of APPLICANT. Any request for deposit or payment to the COUNTY must be made in writing and mailed or telefaxed, in accord with "Notices" set forth on Exhibit "A". The APPLICANT shall have ten (10) working days from the date of mailing and telefaxing within which to remit the amount requested before the COUNTY may exercise the remedies for "Failure to make Deposits" set forth herein. Any delay in providing deposits or payments by APPLICANT as requested after the ten (10) days specified herein shall toll any time periods required for document processing by the COUNTY, including those under the Permit Streamlining Act, for the period of time equal to the date of the request for deposit to the date of receipt of the requested deposit minus the ten (10) day performance period ("the Delay Time") if the Delay Time is ten (10) calendar days or less. If the delay exceeds ten (10) calendar days beyond the ten (10) day performance time, then the tolling period shall be equal to the Delay Time plus thirty (30) days.

B.1.7 DEPOSITS IN EXCESS OF COSTS. If the actual Cost of the Application and environmental review is less than the deposit, the excess amount will be returned to the APPLICANT or applied toward subsequent phases of environmental review on the APPLICANT's Project or any subsequent projects at the option of the APPLICANT, including the Costs of the EIR or any supplemental environmental reviews. If APPLICANT includes both an APPLICANT and LANDOWNER, both must give joint signed instructions for handling funds.

B.2 OBLIGATION FOR COSTS.

APPLICANT is responsible for all Extraordinary Costs in connection with Application processing and all necessary environmental review processing. In the event that the Extraordinary Costs exceed or are in the opinion of the Director of the PLANNING DEPARTMENT expected to exceed the amount of deposit as set forth in Provision 1 above, the COUNTY may request an additional deposit to cover such Costs or may bill APPLICANT for Costs accrued but unpaid, or both. In the event that APPLICANT objects to making any further payments or deposits, APPLICANT shall only be contractually obligated up to an amount not to exceed twenty percent (20%) over the initial deposit (referred to as "Cost OVERRUNS"). In the event that APPLICANT refuses to make deposits or to pay cost incurred, the COUNTY may close the Project application processing and may seek recovery from the Undersigned for the costs incurred and the party's rights and responsibilities shall be governed under Provision B.1.6 ("Failure to Make Deposits") above.

B.3 PROJECT ACCOUNTING.

The COUNTY shall maintain books and records necessary to track all costs associated with the Project, and to account for all sums deposited and/or paid by the APPLICANT, which records may be inspected in the PLANNING DEPARTMENT by the APPLICANT, a report of which shall be provided to APPLICANT on a monthly basis.

B.4 LEGAL DEFENSE.

In the event that any litigation is initiated by any third party in which the COUNTY is named in any capacity arising out of or in connection with the Project, APPLICANT agrees to defend the COUNTY and at the COUNTY's request to appear and represent it at APPLICANT's sole cost and expense; **provided however, that APPLICANT shall not be obligated to defend or indemnify the COUNTY against any claims, actions or litigation arising out of damages, personal injury or death caused by the COUNTY's negligence or willful misconduct.** (The foregoing shall not limit the right of the COUNTY to appear and defend against any or all issues or causes of action.)

B.5 INDEMNIFICATION.

The Undersigned, jointly and severally, do(es) indemnify and agree to hold harmless the County, its Officers, Agents, and employees from and against any and all costs, claims, damages, judgments, or payments in compromise and settlement, including therein all direct and administrative costs, attorneys' fees including county counsel or special counsel fees incurred with respect to any action to attack, set aside, void, or annul any approvals or denials by the County, arising out of or in connection with the Project, whether by way of court action or administrative proceeding. In the event that any action is filed, including but not limited to notice of administrative appeal, summons and complaint, or writ proceeding (collectively referred to as "Action"), the County may request and the Undersigned shall make a deposit in the amount requested by the Director of Public Works, in the initial amount of which shall not exceed ten thousand dollars (\$10,000) to cover initial cost and fees, and shall replenish the deposit on an ongoing basis as may be requested during the ongoing proceedings, if any. In the event that actual costs are less than the sums deposited, the unused balance shall be returned to the Undersigned by warrant made payable to APPLICANT and LANDOWNER as they mutually advise in writing. In the event that the Undersigned fails or refuses to make deposits as requested hereunder, in addition to any and all remedies in law or equity, the County may cease to proceed with any administrative action, any affirmative action, or refuse or abstain from defense of any such action and/or may enter into any stipulation, the results of which voids, retracts or restricts the Project or any permit or entitlement pertaining to the Project.

**GENERAL PROVISIONS
EXHIBIT "C"**

C.1 INTERPRETATION AND ENFORCEMENT.

C.1.1 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

C.1.2 ASSIGNMENT. This Agreement constitutes a personal contract and no party hereto shall assign or transfer this Agreement, or any part thereof, without the prior written consent of the other(s), unless such transfer is otherwise expressly permitted hereby.

C.1.3 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made express or implied.

C.1.4 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

C.1.5 ATTORNEY'S FEES. If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fee, which may be set by the Court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such party may be entitled.

C.1.6 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

C.1.7 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

C.1.7.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, and the singular includes the plural, the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

C.1.7.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

C.1.8 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

C.1.9 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

C.1.10 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

C.1.11 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

C.1.12 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

C.1.13 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a Court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full

force and effect and shall in no way be affected, impaired or invalidated.

C.1.14 JURISDICTION. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a Court of competent jurisdiction in the County of Sierra, State of California.

C.1.15 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

C.1.16 INCORPORATION OF EXHIBITS. All exhibits mentioned herein and attached hereto are specifically incorporated herein by this reference and made a part of this Agreement.

C.1.17 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term a condition herein.

C.1.18 AUTHORITY. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement have been fully complied with. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon. Both APPLICATION and LANDOWNER shall be jointly and severally responsible and liable for performance hereunder.

C.1.19 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the California Revenue and Taxation Code (107). For all purposes of compliance by County with a Section 107.C of the California Revenue and Taxation Code, this recital shall be deemed full compliance by the County of Sierra. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto. A taxable possessory interest may be created by this if created; and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.

NOTICE AND SUPPLEMENTAL TERMS
Exhibit "D"

D.1 NOTICES.

All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "COUNTY":

If to "APPLICANT":

Chairman, Board of Supervisors
County of Sierra
Post Office Drawer D
Downieville, California 95936

APPLICANT:

LANDOWNER:

With a copy to:

With a copy to:

County Counsel
County of Sierra
Post Office Drawer D
Downieville, CA 95936

D.2 SUPPLEMENTAL TERMS.

none

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Public Works and Transportation
APPROVING PARTY: Tim H. Beals, Director
PHONE NUMBER: 530-289-3201

AGENDA ITEM: Resolution certifying County roads contained in maintained mileage system for submittal to the State of California.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Section 2121 of the Streets and Highways Code provides that in May of each year, each County shall submit to the Department of Transportation any additions to or exclusions from its mileage of maintained County roads, specifying the termini and mileage of each route added or excluded. This resolution is adopted annually. This resolution reflects no change in mileage for 2015.

FUNDING SOURCE: GENERAL FUND
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

 CLERK TO THE BOARD _____
 DATE

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**RESOLUTION CERTIFYING COUNTY ROADS
CONTAINED IN COUNTY MAINTAINED ROAD SYSTEM**

RESOLUTION 2016-_____

WHEREAS, Section 2121 of the Streets and Highways Code provides that in May of each year, each County shall submit to the Department of Transportation any additions to, or exclusions from, its mileage of maintained County roads, specifying the termini and mileage of each route added or excluded; and

WHEREAS, the Department of Transportation certified to the State Controller in 2015 that the total mileage of maintained County roads was 391.476 as shown on the Maintained Mileage Tab provided by the State of California; and

WHEREAS, there have been no additions or deletions to the Maintained Mileage System in 2015.

NOW, THEREFORE, BE IT RESOLVED that the total mileage of maintained County Roads is 391.476.

BE IT FURTHER RESOLVED AND ORDERED that duplicate copies of this resolution shall be filed in the office of the Director of Transportation of the County of Sierra.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Sierra on the 5th day of April, 2016 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

JAMES A. CURTIS
COUNTY COUNSEL

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Clerk of the Board
APPROVING PARTY: Heather Foster, Clerk-Recorder
PHONE NUMBER: 530-289-3295

AGENDA ITEM: Resolution declaring April 2016 as "Child Abuse Prevention Awareness Month" in Sierra County.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**PROCLAMATION DECLARING APRIL 2016 AS “CHILD ABUSE PREVENTION
AWARENESS MONTH” IN SIERRA COUNTY**

RESOLUTION 2016-

WHEREAS, in 2013, 482,741 victims of child abuse or neglect were reported in California and

WHEREAS, all adults and caregivers have a responsibility, as neighbors, community members and citizens of Sierra County to help create healthy, safe and nurturing environment for children and youth; and

WHEREAS, safe and healthy childhoods help produce confident, successful and independent adults; and

WHEREAS, child abuse and neglect often occurs when families or caregivers find themselves in isolated or stressful situations, without community resources, and don't know how to cope; and

WHEREAS, the majority of child abuse cases stem from situations and conditions that are preventable when our communities are supportive, active and engaged; and

WHEREAS, child abuse and neglect can be reduced by making sure every family has the support it needs and deserves to raise their children in a healthy environment; and

WHEREAS, protective factors are conditions that reduce or eliminate risk and promote the social, emotional, and developmental well-being of children; and

WHEREAS, effective prevention programs succeed because of meaningful connections and partnerships created between agencies, schools, faith-based organizations, law enforcement agencies, and the business community; and Sierra County's collaborative is among the most effective in the country, and;

WHEREAS, for 29 years, the Sierra County Child Abuse Council, a child abuse prevention agency, has served Sierra county as a Child Abuse Prevention Council; and

WHEREAS, wearing the color blue, wearing a blue ribbon or displaying a pinwheel in April will serve as a positive reminder that together, we can prevent child abuse and keep children safe.

NOW, THEREFORE, BE IT RESOLVED, the Sierra County Board of Supervisors does hereby proclaim April 2016 as Child Abuse Prevention Awareness Month and urges all citizens to join the Sierra County Child Abuse Council and its engaged partners, as they support each family's efforts to keep themselves and their children safe, healthy and in a nurturing environment.

ADOPTED by the Board of Supervisors of the County of Sierra on the 5th day of April 2016, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

County of Sierra:

Lee Adams
Chairman of the Board

Attest:

Approved as to Form:

Heather Foster
Clerk of the Board

James Curtis
County Counsel

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Minutes from the regular meeting held on March 1, 2016.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



**STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
MINUTES
REGULAR MEETING**

Lee Adams, Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, Vice-Chair, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors met in regular session commencing at 9:00 a.m. on March 1, 2016 in the Board of Supervisors' Chambers, Courthouse, Downieville, CA. This meeting was recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

PLEDGE OF ALLEGIANCE: Led by Supervisor Beard

A moment of silence was held in memory of US Forest Service employee Wes Guthrie.

ROLL CALL

Present: Peter W. Huebner, Supervisor, Vice-Chair, District #2

Paul Roen, Supervisor, District #3

Jim Beard, Supervisor, District #4

Absent: Lee Adams, Supervisor, Chair, District #1

Scott A. Schlefstein, Supervisor, District #5

Staff:

Heather Foster, County Clerk-Recorder

Christian Curtis, Deputy County Counsel

Van Maddox, Auditor/Treasurer Tax-Collector

Tim Beals, Director of Planning and Transportation

Brandon Pangman, Assistant Director of Planning

Darden Bynum, Director of Health and Human Services

Laura Marshall, Assessor/IS Manager

March 1, 2016

APPROVAL OF CONSENT ITEMS

At the request of the Clerk, Consent Items 13.B. and 13.C. were moved to the Regular Agenda as items 6.B. and 6.C.

- 13.B. Facilities Use Agreement between Sierra-Plumas Joint Unified School District (SPJUSD) and Sierra County Social Services to provide classroom space to administer required GED classes for Welfare to Work participants. (SOCIAL SERVICES)
- 13.C. Resolution approving Amendment to Agreement 2014-123 between the Department of Health Care Services and Sierra County Behavioral Health for Substance Use Disorder (SUD) services for fiscal year 2014-2015 through 2016-2017. (BEHAVIORAL HEALTH)

The Board moved to approve the Consent Agenda as amended.

APPROVED as amended. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Beard ABSENT)

13. CONSENT AGENDA

- 13.A. Approval to reclass previously approved Public Health Educator position. (PUBLIC HEALTH)

APPROVED, Agreement 2016-018

- 13.D. Agreement for Indemnification and Reimbursement for Extraordinary Costs for Russell Turner & Elva Ortiz Turner Revocable Trust, Landowner and Russell Turner, Applicant: Consideration of a Farmland Security Zone Contract on two separate parcels of land identified as APN's 013-070-024; 012-014-055; 012-140-060, and 012-140-057. The project site is located on State Highways 49 & 89 surrounding the community of Sattley. (PLANNING)

APPROVED, Agreement 2016-018

- 13.E. Approval of Road Department purchase of a salvage vehicle in the amount of \$400 from a private party for a Ford truck to be used as a source of parts, or to be evaluated as an option for repair and utilization. (PUBLIC WORKS)
- 13.F. Resolution declaring the week of April 3 - April 9, 2016, "Safety Seat Checkup Week" in Sierra County. (CLERK OF THE BOARD)

ADOPTED, Resolution 2016-018

March 1, 2016

13.G. Resolution declaring the month of March American Red Cross month in Sierra County. (CLERK OF THE BOARD)

ADOPTED, Resolution 2016-019

13.H. Minutes from the regular meeting held on January 5, 2016. (CLERK-RECORDER)

APPROVAL OF REGULAR AGENDA

At the request of the Clerk, Item 11.D. was pulled from the agenda due to an error in the drafting of the ordinance.

11.D. Introduction and first reading of an Ordinance amending Sections 8.01.030; 8.01.040; and 8.01.080 of the Sierra County Code; repealing Section 8.01.250 of the Sierra County Code; and adding Chapter 8.02 pertaining to administrative penalties for public nuisances created by cultivation of medical marijuana in violation of Chapter 8.01 of the Sierra County Code.

By consensus, the Board directed County Counsel to prepare and publish a summary of the ordinance.

APPROVED as amended. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Beard ABSENT)

REGULAR AGENDA

2. PUBLIC COMMENT OPPORTUNITY

At 9:05 a.m. Vice-Chair Huebner opened and closed the public comment opportunity with no persons addressing the Board.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

Supervisor Roen reported on the Sierra Valley Groundwater meeting held yesterday which was attended by DWR and their hydrologist specialist, noting they spent most of day discussing the GSA (groundwater sustainability agency) formation for the Sierra Valley and it appears the rest of County is going to be exempt from the need.

Supervisor Beard reported the Yuba Pass Chili Cook-off will be held next Saturday.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

The IS Manager reported on the increase of the County bandwidth with AT&T, noting the contracts have finally been signed and it should be installed and active within 3 weeks.

March 1, 2016

The Director of Health and Human Services requested convening the Health & Social Services Standing Committee to address volunteers and interns for the department. The Director also reported on the dissemination of the Department's vision, mission and values summary and the request to change from the position of Public Health Educator to Outreach Coordinator which will be a cost savings to the department.

Following brief discussion, and by consensus the Board referred the Director's issue regarding volunteers and interns to the Personnel Standing Committee.

5. FOREST SERVICE UPDATE

Yuba River District Ranger Karen Hayden provided an update regarding the loss of an employee, Wes Guthrie and a meeting held with the Director of Planning, Supervisor Huebner, Supervisor Adams, Bryan Davey and Brandon Pangman to catch up on a number of issues. Ranger Hayden also reported that the Packer Lake Fish Day is coming up soon.

6. HEALTH & HUMAN SERVICES - Darden Bynum

- 6.A. Amendment to Agreement 2015-098 for professional services between Mary Lowe, MFT and the County of Sierra.

The Auditor expressed concerns with this contract as it is starting to look more like an employee as we are providing the office space, computer record system, secretarial system, and providing their medical malpractice insurance. The Auditor noted this will be a serious problem if we are audited. He understands the need for the service and the issue of getting employees to provide these services, however we need to rework these contracts.

Discussion ensued regarding referring this to committee and reworking the contract so the contractor is paying the medical malpractice insurance and rent.

Following discussion, the Board directed the Director of Health and Human Services to renegotiate the contract for review and consideration at the next Board meeting.

- 6.B. Facilities Use Agreement between Sierra-Plumas Joint Unified School District (SPJUSD) and Sierra County Social Services to provide classroom space to administer required GED classes for Welfare to Work participants. (SOCIAL SERVICES) **(Consent Item 13.B.)**

Deputy County Counsel expressed concerns with the blank form contract, the Department not having this information available yet, and not being able to wait until the next meeting. Deputy County Counsel added they could do a resolution authorizing the Department to enter into the contract but we would need the maximum price and duration.

March 1, 2016

Following brief discussion, this item was tabled to later in the meeting to allow Deputy County Counsel to draft the resolution.

- 6.C. Resolution approving Amendment to Agreement 2014-123 between the Department of Health Care Services and Sierra County Behavioral Health for Substance Use Disorder (SUD) services for fiscal year 2014-2015 through 2016-2017. (BEHAVIORAL HEALTH) **(Consent Item 13.C.)**

The Director of Health and Human Service indicated this contract was approved last month and this amendment is only some minor language changes; this is a pro forma contract and they have been doing this contract for decades.

The Director further distributed a memo with additional information for the Board regarding the contract.

Deputy County Counsel explained he requested pulling this item as he hadn't had time to review the contract due to this being a 139 page amendment to a 200 page contract. The Board can certainly approve this, however he doesn't believe there is any legal or practical urgency to the contract.

Following brief discussion, this item was continued to the next meeting.

7. INFORMATION SYSTEMS MANAGER - Laura A. Marshall

- 7.A. Resolution adopting Sierra County Information Technology Policy.

Vice-Chair Huebner indicated this policy is needed for a training to be held on Thursday and suggested if there are any requested changes to the policy that they be made today.

The IS Manager provided background on the need for a policy and reviewed in detail the proposed changes to the previous electronic media and use policy to create a more comprehensive IT Policy.

Following review, Deputy County Counsel indicated there is one request that came in that hasn't been integrated yet, so we will have a future amendment to the policy.

The IS Manager also indicated this may need to be tabled as there is no resolution attached.

In response to Vice-Chair Huebner's inquiry, the Auditor expressed the need for a motion of intent at this time so he has something indicating the Board has bought into this policy.

The Clerk suggested tabling this in order to draft the resolution for adoption.

March 1, 2016

The Director of Planning requested holding the policy over as he has a number of questions and concerns which has a number of impacts on how we do business. With respect to Thursday's training he respects the Auditor's concerns, however he doesn't believe this training is any reason to rush into a policy that has some lingering questions.

The Director continued to express concerns with the discretion of a policy falling to department managers as any change to the policy should be approved by the Board; issues with personal emails and the need to have some ability for employees who serve on volunteer fire departments, the Historical Society, Sierra County Arts Council, EMTs, etc. to be able to receive information from these nonprofits as this serves a public benefit; needing the discretion of the department manager when it comes to disclosing user names and passwords; personal use of cell phones without a qualifier that conforms to the Auditor's statement with respect to incidental use; the use of emails after normal business hours and leaving some discretion to the department managers; and with respect to the downloading software and not eliminating valuable tools such as Drop Box.

Vice-Chair Huebner indicated he believes this should be discussed between the department managers in order to work out these concerns.

The IS Manager referred to the number of discussions held regarding this policy in the past.

The Director continued to explain that he is not being critical of the Auditor or IS Manager and realizes this has been discussed for a long time, however he has also expressed these concerns a number of times and wants the opportunity to express them to the Board.

The Director also expressed concerns with respect to personal devices being subject to the Public Records Act and needing to add this in the policy.

The Auditor agreed that this statement needs to be added to the policy and is what is intended to come back. The Auditor continued to explain the need for this policy in order to go through the process of taking disciplinary action against an employee. Also, with respect to issues with passwords, they can have dual passwords so employees can access department manager's computers.

The IS Manager indicated she can bring this back to the first meeting in April and can make these refinements.

Supervisor Roen recommended changing the policy, so it is the Board's decision to make changes to the policy in the future.

Supervisor Roen also questioned if any personal device is used for business it is subject to a Public Records Act request.

March 1, 2016

Deputy County Counsel agreed that a personal device is absolutely something that can be reached through litigation.

The Board made a motion of intent to approve the proposed IT Policy with refinements based on the stated concerns, at the April 5, 2016 Board meeting.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Beard ABSENT)

Item 6.B. - Continued from earlier in the meeting

This item was continued to the next meeting.

11. COUNTY COUNSEL - James A. Curtis

11.A. Introduction and first reading of an Ordinance amending Sections 11.42.040.030, 11.42.040.040, 11.42.040.060 and 11.42.050.020 of the Sierra County Code and adding Section 11.42.040.035 to the Sierra County Code pertaining to governmental vehicle use policy.

The Auditor explained this change is simply to comply with the IRS code so we don't have to add the use of personal property onto the W-2 forms.

Deputy County Counsel added there were also a few clarifications added to the policy specifically with respect to peace officers and their ability to operate a vehicle consistent with state law.

The Board moved to waive the first reading of ordinance amending Sections 11.42.040.030, 11.42.040.040, 11.42.040.060 and 11.42.050.020 of the Sierra County Code and adding Section 11.42.040.035 to the Sierra County Code pertaining to governmental vehicle use policy.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Beard ABSENT)

11.B. Resolution providing for reimbursement to veterans who are residents in Sierra County for out of county travel to appointments with a Veterans Service Office.

Supervisor Roen clarified this resolution was included in the motion from last meeting as the County hadn't receive information back from Plumas County. The Clerk has repeatedly contacted Plumas County in an attempt to get information. After contacting Plumas County's Chair on Friday and again this morning, he finally received an email from Plumas County's Director indicating she is going to forward the requested contracts.

Supervisor Roen requested tabling this item to the next meeting in order to reinstitute the service that has been provided along with giving the Auditor the

March 1, 2016

opportunity to pay for the services provided through January 2016. Supervisor Roen also clarified that Ad Hoc Committee met with Mr. LaPlante and he was supposed to provide this information to us three weeks ago.

- 11.C. Amendment to Agreement No. 94-110, increasing the amount of compensation to the Public Defender's contract, due to special circumstances.

The Auditor explained there were a couple cases this last summer that increased the Public Defender's time substantially and is not likely to happen again. The Auditor added he believes there is enough in the Public Defender's budget to cover this increase.

APPROVED, Agreement 2016-019. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Beard ABSENT)

- 7.B. Discussion/direction regarding use of Dell KACE K1000 System Management Appliance.

The IS Manager introduced the item explaining she recently found that every general fund employee is a network administrator which is dangerous as it gives them the ability to download anything they want onto their computers. The IS Manager continued to explain there was a situation wherein an employee heard about a wonderful program and downloaded it which shut them down. This program which is called OneNote, is a cloud based service so confidential information was being uploaded to a cloud without the authority from the IS Department.

The IS Manager continued to explain the reason everyone employee is an administrator is so updates can be downloaded on every computer. The only other way to do this was to have the IS Department download the updates on each computer separately. The proposed system, Dell Kace K1000 is what will put a stop to this as it allows them to remove everyone from being a network administrator and will load permissions for the updates to push to the employees so they no longer need to be administrators. The cost is \$17,540.20 for a three year license. The IS Manager added that she will work to utilize any available trust funds. There is also additional money from phone system to cover general fund portion of the software, so there wouldn't be any general fund impact.

The IS Manager further clarified that she is requesting permission to utilize the remaining phone system funding so there is no general fund impact and the requested amount will change a bit as it is pre-taxed. The IS Manager added that her department did have a want (VK2100) which would cost an additional \$10,600 but she didn't include it as it would be nice but isn't necessity.

In response to the Director of Planning's inquiry, the IS Manager clarified the requested appliance won't have an impact to the operation at the desk.

March 1, 2016

In response to Deputy County Counsel's inquiry, the IS Manager explained this will tell her everything every employee has on their computer and if there are any unauthorized programs.

Discussion ensued pertaining to the cost savings from the VK2100 which is an additional appliance on the network that takes a picture of the setup of a computer and can restore all programs automatically in the event something happened.

The IS Manager clarified the total cost for the Dell Kace K1000 and VK2100 is \$29,007.14 for three years and there is adequate funding for both appliances.

The Board moved to authorize the purchase the Dell Kace K1000 and VK2100, and authorized the use the remaining phone system funding and department trust funds.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

8. PUBLIC WORKS / TRANSPORTATION - Tim Beals

- 8.A. Continued discussion/direction regarding request of Sierra County Land Trust for input into a grant application to the Sierra Nevada Conservancy for ultimate development of a land management plan for the Sierra Buttes-Lakes Basin, specifically the Packer Saddle, Sardine Lake, and Volcano Lake area.

The Director of Public Works provided background on the item, noting the issue of the request by the Sierra County Land Trust for Sierra County to become the lead agency under CEQA has been resolved. The second request from the Land Trust is a request to support the project.

Supervisor Roen indicated he appreciates that CalFire is going to be the lead agency and this eliminates his concerns over the scope of the project as they will focus on fuels work.

The Board moved to approve the letter of support of the Sierra County Land Trust's grant application to the Sierra Nevada Conservancy.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

- 8.B. Letter of support for Proposition 1 Grant Application for a partnership project with the Sierra County Firesafe and Watershed Council, for fuels work to be done along the existing alignment of State Route 89 and in the Carmen Saddle, as presented by Ranger Youngblood at the meeting of February 16, 2016.

March 1, 2016

Following brief review of the project by the Director of Public Works, the Board moved to approve the letter of support for Proposition 1 Grant Application for a partnership project with the Sierra County Firesafe and Watershed Council, for fuels work to be done along the existing alignment of State Route 89 and in the Carmen Saddle, as presented by Ranger Youngblood at the meeting of February 16, 2016.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

- 8.C. Discussion/direction regarding closure of County waste disposal sites on official County holidays and on Easter Sunday, a non County holiday.

Following a brief introduction and request by the Director of Public Works, the Board moved to authorize the Director of Public Works to close all County waste disposal sites on Easter Sunday.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

9. PLANNING / BUILDING - Tim Beals

- 9.A. Resolution amending Resolution # 2006-152 to correct the Assessor Parcel Number for the Roney project.

The Assistant Director of Planning briefly explained this resolution is not a rezone of property, rather it is just a correction to a clerical typo and making sure the correct property is rezoned.

ADOPTED, Resolution 2016-020. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

- 9.B. Introduction and first reading of an Ordinance amending Section 15.12.300.80(a) of the Sierra County Code pertaining to property in the Rural Residential-5 Acre District to correct an Assessor Parcel Number.

The Board moved to waive the first reading of an ordinance amending Section 15.12.300.80(a) of the Sierra County Code pertaining to property in the Rural Residential-5 Acre District to correct an Assessor Parcel Number.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

March 1, 2016

- 9.C. Approval/direction to Planning Department to use Security Funds held by Sierra County under an approved Financial Assurance Agreement for the Reclamation of the Cole Cash Mine located in northwestern Sierra County.

The Assistant Director of Planning clarified this is not a public hearing to decide on the status of the Cole Cash Mine or authorization to release the financial assurances authorized under SMARA as they already have direction from the Planning Commission and statutory authority. In addition to statutory authority, SMARA and County Code, once the mine has been declared abandoned, the financial assurance held for that mine can be released administratively by either the State office of Mine Reclamation, US Forest Service or the County. However, in the case of this mine there was also a security agreement, so as a formality procedurally they are bringing this back before the Board for approval under the terms of the agreement.

The Assistant Director reiterated they are only requesting the Board's authorization under the terms of agreement to release the financial assurances; they are not talking about the abandonment of the mine today.

The Board moved to authorize the Planning Department to use Security Funds held by Sierra County under an approved Financial Assurance Agreement for the Reclamation of the Cole Cash Mine located in northwestern Sierra County.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

10. BOARD OF SUPERVISORS

- 10.A. Appointment to the Plumas-Sierra County Fair Board. (CLERK OF THE BOARD)

The Board moved to appoint James Griffin to the Plumas-Sierra County Fair Board.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 3/0/2 (Chair Adams and Supervisor Schlefstein ABSENT)

12. CLOSED SESSION

- 12.A. Closed session pursuant to Government Code Section 54956.9(d)(2) to discuss claims filed against the County by Randy Bendel.

The Board met in closed session from 11:16 a.m. to 11:18 a.m. Deputy County Counsel reported the Board considered the claim included in the packet and voted unanimously to reject the claim.

March 1, 2016

14. CORRESPONDENCE LOG

14.A. Letter from Nate Beason, Chair, Agency on Aging Area 4 (A4AA) regarding Sierra County matching contribution for fiscal year 2016-2017.

ADJOURN

At 11:18 a.m., with no further business, Chair Adams adjourned the meeting.

PETER W. HUEBNER, VICE-CHAIR
BOARD OF SUPERVISORS

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD

**COUNTY OF SIERRA,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2015**

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Board of Supervisors and
the Grand Jury
County of Sierra
Downieville, California

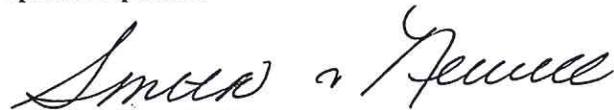
In planning and performing our audit of the financial statements of the County of Sierra, (County) as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government 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 our auditing procedures for the purpose of expressing an 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.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are described in the attached appendix.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. It is our intention to use our knowledge of the County gained during our work to make comments and suggestions that will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of management, the Board of Supervisors and others with 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 23, 2015

COUNTY OF SIERRA
Appendix A: Management Letter Comments
For the Fiscal Year Ended June 30, 2015

Inventory

Condition

At the time of our fieldwork we noted that the quantity listed on the inventory count sheet for nine out of twenty five inventory items sampled to test did not agree to the actual amount on hand.

Cause

Inventory items on hand at June 30 are not correctly being recorded on the inventory count sheet.

Criteria

Good internal control requires that inventory items on hand be counted and correctly recorded on the inventory count sheet and the general ledger.

Effect of Condition

Even though the projected misstatement is immaterial, 36 percent of items sampled to test did not agree at June 30, 2015.

Recommendation

We recommend that the County ensure that actual inventory items on hand at June 30 agree to the inventory count sheet.

COUNTY OF SIERRA
Appendix A: Management Letter Comments
For the Fiscal Year Ended June 30, 2015

STATUS OF PRIOR YEAR RECOMMENDATIONS

Reconciliation of Payroll Liabilities

Prior Year Recommendations

We recommend that all payroll liability account balances be reconciled at least monthly.

Status

Implemented

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COUNTY OF SIERRA
Annual Financial Report
For the Year Ended June 30, 2015

Table of Contents

	Page
INTRODUCTORY SECTION	
County Officials.....	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-3
Management’s Discussion and Analysis (Unaudited).....	4-12
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	13
Statement of Activities.....	14
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	15
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities.....	18
Proprietary Funds:	
Statement of Net Position.....	19
Statement of Revenues, Expenses, and Changes in Net Position.....	20
Statement of Cash Flows.....	21
Fiduciary Funds:	
Statement of Fiduciary Net Position.....	22
Statement of Changes in Fiduciary Net Position.....	23
Notes to Basic Financial Statements.....	24-55
Required Supplementary Information (Unaudited):	
County Pension Plans - Schedule of Proportionate Share of the Net Pension Liability.....	56
County Pension Plans - Schedule of Contributions.....	57
County Pension Plans - Notes to the County Pension Plans.....	58
County OPEB Plan - Schedule of Funding Progress.....	59
Budgetary Comparison Schedule - General Fund.....	60
Budgetary Comparison Schedule - Road Fund.....	61
Budgetary Comparison Schedule - Human Services.....	62
Budgetary Comparison Schedule - Public Health and Drug Program.....	63
Notes to Budgetary Comparison Schedules.....	64

COUNTY OF SIERRA
Annual Financial Report
For the Year Ended June 30, 2015

Table of Contents

	Page
FINANCIAL SECTION (CONTINUED)	
Combining Nonmajor Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	65
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	66
Special Revenue Funds:	
Combining Balance Sheet.	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	68
Debt Service Fund:	
Combining Balance Sheet.	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.	70
Special Districts Under the Board (A nonmajor Special Revenue fund):	
Combining Balance Sheet.	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.	72
Nonmajor Proprietary Fund:	
Enterprise Fund:	
Combining Statement of Net Position	73
Combining Statement of Revenues, Expenses, and Changes in Net Position.	74
Combining Statement of Cash Flows.....	75
Fiduciary Funds:	
Investment Trust Funds:	
Combining Statement of Fiduciary Net Position.	76
Combining Statement of Changes in Fiduciary Net Position..	77
Agency Funds:	
Combining Statement of Assets and Liabilities.....	78
Combining Statement of Changes in Assets and Liabilities.	79

INTRODUCTORY SECTION

- **County Officials**

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COUNTY OF SIERRA
County Officials
For the Year Ended June 30, 2015

ELECTED OFFICIALS

Supervisor, District 1.....	Lee Adams
Supervisor, District 2.....	Peter W. Huebner
Supervisor, District 3.....	Paul Roen
Supervisor, District 4.....	Jim Beard
Supervisor, District 5.....	Scott A. Schlefstein
Assessor.....	Laura Marshall
Auditor/Controller.....	Van Maddox
Clerk/Recorder.....	Heather Foster
District Attorney.....	Lawrence R. Allen
Sheriff/Coroner.....	Tim Standley

DEPARTMENT DIRECTORS/ADMINISTRATORS

Agricultural Commissioner.....	Tim W. Gibson
Behavioral Health.....	Darden Bynum
Child Support Services.....	Tex Ritter
Emergency Services - OES Coordinator.....	Lee Brown
Emergency Services - Emergency Preparedness Coordinator.....	LeTina Vanetti
Environmental Health.....	Elizabeth Morgan
Planning Director/Director of Public Works/Director of Transportation.....	Tim H. Beals
Probation.....	Jeffrey D. Bosworth
Public Health.....	Dr. Celia Sutton-Pado
Social Services.....	Darden Bynum

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FINANCIAL SECTION

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and Grand Jury
County of Sierra
Downieville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Sierra, California (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors and Grand Jury
County of Sierra
Downieville, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2015, 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.

Emphasis of Matter

As described in Note 1P to the financial statements, in 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement Nos. 68, 69, and 71. The implementation of GASB 68 and 71 resulted in the restatement of beginning net position for the year ended June 30, 2015. Our opinion is not modified with respect to these matters.

As described in Note 11B, the net pension liability is measured as of June 30, 2014 and the pension expense is for the measurement period of 2013-2014. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

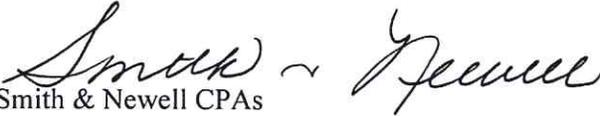
To the Board of Supervisors and Grand Jury
County of Sierra
Downieville, California

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 23, 2015, 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 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 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 23, 2015

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

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Sierra County Management's Discussion and Analysis

Prepared By: Van Maddox, County Auditor/Treasurer/Tax Collector

As management of Sierra County, we offer readers of the County of Sierra's financial statement this narrative overview and analysis of the financial activities of Sierra County for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with the County's basic financial statements following this section.

Financial Highlights

- The County of Sierra's assets exceeded its liabilities at the close of the most recent fiscal year by \$14,589,014 (net position). Of this amount, \$16,951,083 (negative unrestricted net position) was available to meet the County's ongoing obligations to citizens and creditors.

The County's total net position increased by \$2,528,312 prior to the recognition of the cumulative effect of change in accounting principle for pension liabilities. The primary causes for the increase resulted from an increase in State funded programs and an increase in local revenues due to a better economy.

- At the close of the current fiscal year, the County's combined ending fund balance (all funds) was \$13,838,254. This was an increase of \$2,480,890 in comparison with the prior year. Approximately 99% of this total amount or \$13,699,871 is available for spending in the following year's budget.
- Unrestricted fund balance for the General fund at the close of the current fiscal year was \$703,039.

Overview of the Financial Statements

This management's discussion and analysis is intended to serve as an introduction to the County of Sierra's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) individual fund financial statements, and 3) notes to the basic financial statements. This report also contains additional supplementary information to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County of Sierra's finances, in a manner similar to a private-sector business. It is comprised of a statement of net position and statement of activities.

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 Sierra County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the current 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 only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County of Sierra that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees, fines and charges for service (business-type activities). The governmental activities of the County include: General Government, Public Protection, Public Ways and Facilities (Transportation), Health and Welfare, Public Assistance, Education, Recreation and Culture, and Debt Service and Contingencies.

The government-wide financial statements include not only the County of Sierra itself (known as the primary government), but also five legally separate County Service Areas. Although legally separate, the County Service Areas function for all practical purposes as departments of the County, and therefore have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 13-14 of this report.

Individual Fund Financial Statements. A fund is a grouping 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 compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: Governmental funds, Proprietary funds, and Fiduciary funds.

Governmental 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 the 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 County's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County of Sierra maintains forty-six individual governmental 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, the Road fund, the Human Services fund, and the Public Health and Drug Programs, all of which are considered to be major funds. Data from the other forty-three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County of Sierra adopts an annual appropriated budget for its General fund and each major special revenue fund. Budgetary comparison schedules (pages 60-63) have been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary Funds. The County maintains one type of proprietary fund - Enterprise funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The County of Sierra maintains two enterprise funds. The Solid Waste fund, a major fund, and the Transit fund, a non-major fund. Both of these funds are reported separately in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

Fiduciary Funds. 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 statement 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.

The basic fiduciary fund financial statement can be found on pages 22 and 23 of this report.

Notes to Financial Statements. The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-55 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found on pages 56-64 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and fiduciary funds are presented immediately following the required supplementary information on pensions. Combining and individual funds statements and schedules can be found on pages 65-79 of this report.

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 of Sierra, assets exceeded liabilities by \$14,589,014 at the close of the 2014/2015 fiscal year.

By far the largest portion of the County's net position (128.53%) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County of Sierra'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.

County of Sierra's Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current & Other Assets	\$ 16,687,636	\$ 18,468,373	\$ 1,649,878	\$ 1,723,128	\$ 18,337,514	\$ 20,191,501
Capital assets	18,917,462	19,590,846	266,950	131,430	19,184,412	19,722,276
Total Assets	35,605,098	38,059,219	1,916,828	1,854,558	37,521,926	39,913,777
Deferred Outflows of Resources:						
Pension adjustments	1,991,764	-	6,563	-	1,998,327	-
Total Deferred Outflows of Resources	1,991,764	-	6,563	-	1,998,327	-
Liabilities:						
Other Liabilities	1,925,247	1,802,904	44,247	35,492	1,969,494	1,838,396
Long-term liabilities	15,347,348	4,363,767	3,845,851	3,565,898	19,193,199	7,929,665
Total Liabilities	17,272,595	6,166,671	3,890,098	3,601,390	21,162,693	9,768,061
Deferred Inflows of Resources:						
Pension adjustments	3,756,257	-	12,289	-	3,768,546	-
Total Deferred Outflows of Resources	3,756,257	-	12,289	-	3,768,546	-
Net Position:						
Net Investment in						
Capital Assets	18,484,565	19,446,813	266,950	131,430	18,751,515	19,578,243
Restricted	12,788,582	10,590,854	-	-	12,788,582	10,590,854
Unrestricted	(14,705,137)	1,854,881	(2,245,946)	(1,878,262)	(16,951,083)	(23,381)
Total Net Position	\$ 16,568,010	\$ 31,892,548	\$ (1,978,996)	\$ (1,746,832)	\$ 14,589,014	\$ 30,145,716

Investments in capital assets are subject to various external restrictions on how they may be used. The County's total net position decreased by \$15,556,702. The primary cause for the decrease resulted from the prior period adjustment to reflect the cumulative effect of change in accounting principle to record the net pension liability in accordance with GASB 68.

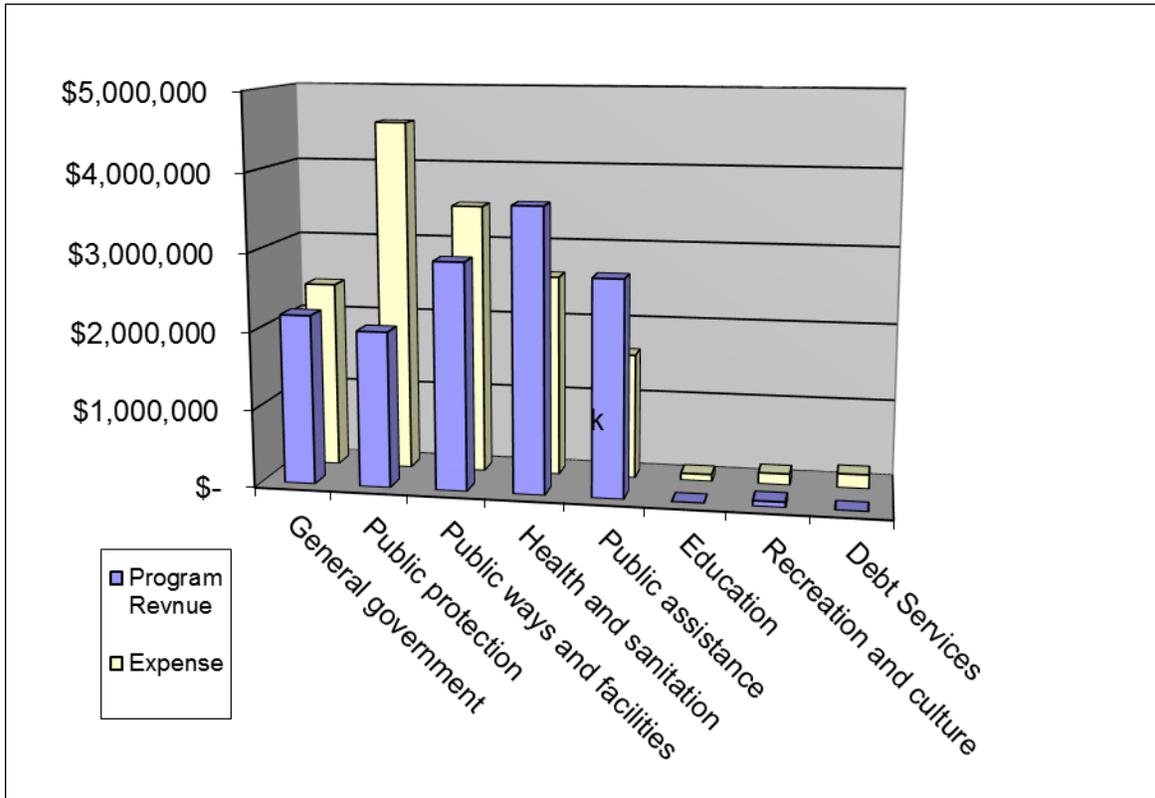
Governmental Activities. Governmental activities net position decreased by \$15,324,538.

Key elements of this increase are as follows:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services	\$ 2,220,014	\$ 2,324,796	\$ 814,998	\$ 834,022	\$ 3,035,012	\$ 3,158,818
Operating Grants & Contributions	10,937,375	10,948,187	258,852	140,148	11,196,227	11,088,335
Capital Grants	412,548	3,184,607	-	-	412,548	3,184,607
General Revenues:						
Property Taxes	3,232,837	3,236,917	-	-	3,232,837	3,236,917
Sales & Use Taxes	127,470	100,402	-	-	127,470	100,402
Other Taxes	442,125	418,682	11,675	-	453,800	418,682
Interest	86,463	64,563	125,509	9,472	211,972	74,035
Franchise Fees	40,874	38,142	8,027	-	48,901	38,142
Miscellaneous	292,076	30,774	379	1,901	292,455	32,675
Total revenues	17,791,782	20,347,070	1,219,440	983,642	19,011,222	21,332,613
Expenditures						
General Government	2,415,510	2,266,192	-	-	2,415,510	2,266,192
Public Protection	4,545,408	4,552,646	-	-	4,545,408	4,552,646
Public Ways & Facilities	3,486,297	3,563,487	-	-	3,486,297	3,563,487
Health & Sanitation	2,597,398	2,473,038	-	-	2,597,398	2,473,038
Public Assistance	1,614,966	1,897,632	-	-	1,614,966	1,897,632
Recreation & Cultural Services	144,565	207,156	-	-	144,565	207,156
Education	89,197	88,265	-	-	89,197	88,265
Solid Waste	-	-	1,252,997	1,142,358	1,252,997	1,142,358
Transit	-	-	154,687	163,994	154,687	163,994
Interest on long term	181,885	201,260	-	-	181,885	201,260
Total Expenses	15,075,226	15,249,676	1,407,684	1,306,352	16,482,910	16,556,028
Excess (Deficiency) Over Expenses	2,716,556	5,097,394	(188,244)	(320,809)	2,528,312	4,776,585
Transfers	1,610	1,475	(1,610)	(1,475)	-	-
Change in Net Position	2,718,166	5,098,869	(189,854)	(322,284)	2,528,312	4,776,585
Cumulative affect of Change						
Change in accounting principles	(18,042,704)	(452,569)	(42,310)	(6,202)	(18,085,014)	(458,771)
Net Position - Prior Year	31,892,548	27,246,248	(1,746,832)	(1,418,346)	30,145,716	25,827,902
Net Position - Current Year	\$ 16,568,010	\$ 31,892,548	\$ (1,978,996)	\$ (1,746,832)	\$ 14,589,014	\$ 30,145,716

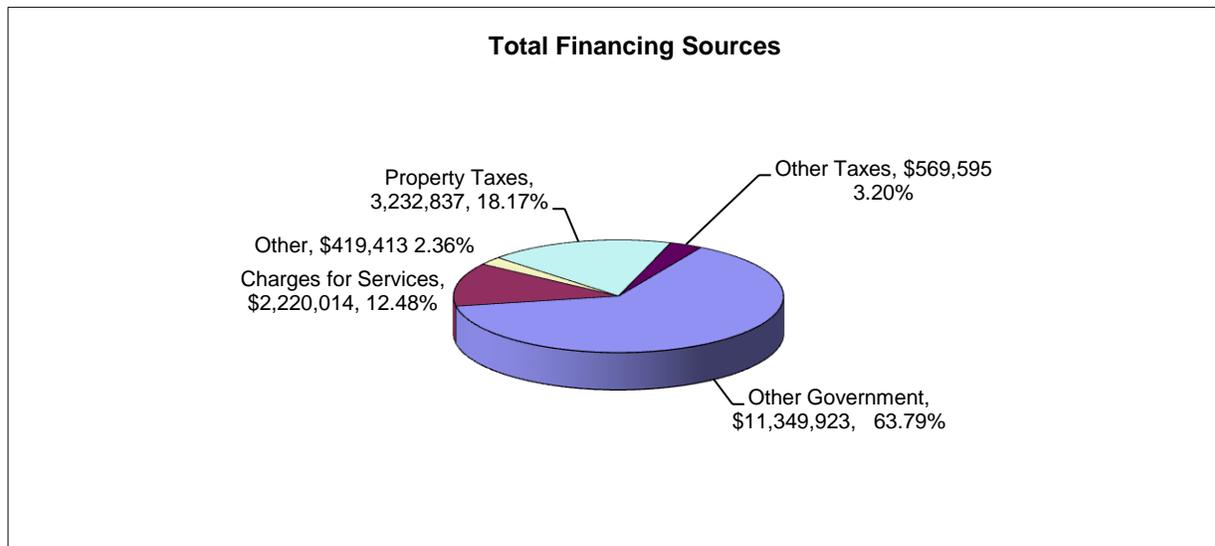
- Property taxes decreased by \$4,080, 0.13% during the year. Sales tax increased by \$27,068, 27.0% during the year.
- Contributions from others are up primarily from an increase in State programs, and decreases in capital grants are from decreases in road and park projects.

Expenses and Program Revenues – Governmental Activities



	Program Revenue	Expenses
General government	\$ 2,184,412	\$ 2,415,510
Public protection	2,005,979	4,545,408
Public ways and facilities	2,916,487	3,486,297
Health and sanitation	3,629,574	2,597,398
Public assistance	2,763,559	1,614,966
Education	878	89,197
Recreation and culture	69,048	144,565
Debt Services	-	181,885

Revenues by Source (in millions) - Governmental Activities



The largest portion of revenue received by the County comes from Federal and State sources, approximately 63.79%. The second largest source comes from taxes, 18.41%. However, it should be noted that of every \$1.00 collected in property tax, approximately 34% benefits schools, with 54% going towards the funding of County services and programs. Cities receive less than 1% and Special Districts receive 11%. Only 20% of total County revenue received is discretionary (not dedicated at the source of funding to particular services/programs).

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services.

Business-Type Activities

Two of Sierra County's funds are classified as business-type activities. The Solid Waste fund and the Transit fund. The Transit fund is a pass through of State funds to operate two senior van programs.

The Solid Waste fund consists of the operation of a landfill and four transfer stations. The County does not provide curb side pickup.

Financial Analysis of the Government's Funds

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

Governmental Funds

The focus of the County of Sierra'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, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County of Sierra's governmental funds reported combined ending fund balances of \$13,838,254, an increase of \$2,480,890 from the prior year, which is available for spending on ongoing operations. Approximately 91.96% of this total amount constitutes restricted fund balance. Most of the restricted fund balance is imposed by other governments which are the source of the funding, and is available to fund ongoing programs and projects in the special funds below.

The General fund is the general operating fund of the County of Sierra. The General fund's fund balance increased by \$260,984 during the 2014/15 fiscal year. This was caused by operating revenues exceeding expenditures.

At the end of the current fiscal year, the Road fund had a fund balance of \$582,867, while non-spendable fund balance was \$62,793, representing inventory. The difference is a restricted fund balance of \$520,074. As a measure of the Road fund's liquidity, it may be useful to compare both restricted fund balance and total fund balance to total fund expenditures. Restricted fund balance represents 8.06% of total Road fund expenditures, while total fund balance represents 19.70% of expenditures.

At the end of the current fiscal year, the Human Services fund had a balance of \$3,543,702. As a measure of the Human Services fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 203.57% of expenditures.

At the end of the current fiscal year, the Public Health and Drug fund had a balance of \$6,470,811. As a measure of the Public Health and Drug fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 244.59% of expenditures.

Proprietary Funds

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

Unrestricted net position of the enterprise funds at the end of the year amounted to a deficit of \$2,245,946. The Solid Waste net position accounts for \$2,087,425 of the total enterprise funds deficit net position. The deficit is due to the closure/post-closure costs and net pension liability that are projected in future years but must be accounted for in the year incurred.

General Fund Budgetary Highlights

In last five years, the County of Sierra has experienced declining fund balances due to the State's appropriation of local funds, increases in labor costs (health insurance, retirement, and workers compensation insurance) and declining property taxes. However, the County ended the fiscal year with revenues exceeding expenditures by \$260,984.

Capital Asset and Debt Administration

Capital Assets

The County of Sierra's investment in capital assets for its governmental and business type activities as of June 30, 2015, amounts to \$19,184,412 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, roads, and bridges. The total increase in the County of Sierra's investment in capital assets for the current fiscal year was net of current year depreciation. See Note 4 page 38.

Major capital asset events during the current fiscal year included the following:

- Construction of additional Road fund equipment

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 938,125	\$ 937,606	\$ 122,124	\$ 47,088	\$ 1,060,249	\$ 984,694
Construction in progress	319,660	43,342	-	-	319,660	43,342
Historical treasures	32,013	32,013	-	-	32,013	32,013
Building and system	4,251,724	3,869,538	11,301	12,431	4,263,025	3,881,969
Machinery & equipment	1,164,990	1,434,639	133,525	71,911	1,298,515	1,506,550
Infrastructure	12,210,950	13,273,708	-	-	12,210,950	13,273,708
Total	<u>\$ 18,917,462</u>	<u>\$ 19,590,846</u>	<u>\$ 266,950</u>	<u>\$ 131,430</u>	<u>\$ 19,184,412</u>	<u>\$ 19,722,276</u>

Additional information of the County of Sierra's capital assets can be found in Note 4 on pages 38-39 of this report.

Long-Term Debt

At the end of the current fiscal year, the County of Sierra has total debt outstanding of \$19,193,199. The debt consists of pension obligation bonds, capital leases, compensated absences, court repayment liability, and net pension liability.

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Pension Obligation Bond	\$ 3,567,000	\$ 3,944,000	\$ -	\$ -	\$ 3,567,000	\$ 3,944,000
Net pension liability	10,991,592	-	32,946	-	11,024,538	-
Other (capital leases, comp balances & landfill closure	788,756	419,767	3,812,905	3,565,898	4,601,661	3,985,665
Total	<u>\$ 15,347,348</u>	<u>\$ 4,363,767</u>	<u>\$ 3,845,851</u>	<u>\$ 3,565,898</u>	<u>\$ 19,193,199</u>	<u>\$ 7,929,665</u>

The County of Sierra's total debt increased by \$3,263,534, approximately 41.16% during the current fiscal year. The key factor in this increase was recording the net pension liability in accordance with GASB 68.

Additional information on the County of Sierra's long-term debt can be found in notes 6 and 7, on pages 40-42 of this report.

Economic Factors which Impacted Budget

All of the factors listed below were considered in preparing the County of Sierra's budget for the 2014-2015 fiscal year.

- The unemployment rate for the County of Sierra is currently 6.5% (6-30-2015), which is a decrease of 1.2% from a year ago. This compares to the state's average unemployment rate of 7.7%.

Requests for Information

The financial report is designed to provide a general overview of the County of Sierra'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 of Sierra, Auditor/Controller Office, P.O. Box 425, Downieville, California, 95936.

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Basic Financial Statements

- **Government-Wide Financial Statements**

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COUNTY OF SIERRA
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 13,225,493	\$ 26,485	\$ 13,251,978
Receivables:			
Accounts	58	85,145	85,203
Taxes	217,908	11,675	229,583
Intergovernmental	1,482,186	41,836	1,524,022
Prepaid costs	1,066,236	-	1,066,236
Internal balances	105,012	(105,012)	-
Deposits	775	-	775
Inventory	62,793	-	62,793
Restricted cash and investments	-	1,589,749	1,589,749
Net OPEB asset	527,175	-	527,175
Capital assets:			
Non depreciable	1,289,798	122,124	1,411,922
Depreciable, net	17,627,664	144,826	17,772,490
Total capital assets	<u>18,917,462</u>	<u>266,950</u>	<u>19,184,412</u>
Total Assets	<u>35,605,098</u>	<u>1,916,828</u>	<u>37,521,926</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension adjustments	<u>1,991,764</u>	<u>6,563</u>	<u>1,998,327</u>
Total Deferred Outflows of Resources	<u>1,991,764</u>	<u>6,563</u>	<u>1,998,327</u>
LIABILITIES			
Accounts payable	334,723	25,875	360,598
Salaries and benefits payable	885,359	18,372	903,731
Accrued claims liability	705,165	-	705,165
Long-term liabilities:			
Due within one year	844,731	-	844,731
Due in more than one year	<u>14,502,617</u>	<u>3,845,851</u>	<u>18,348,468</u>
Total Liabilities	<u>17,272,595</u>	<u>3,890,098</u>	<u>21,162,693</u>
DEFERRED INFLOWS OF RESOURCES			
Pension adjustments	<u>3,756,257</u>	<u>12,289</u>	<u>3,768,546</u>
Total Deferred Inflows of Resources	<u>3,756,257</u>	<u>12,289</u>	<u>3,768,546</u>
NET POSITION			
Net investment in capital assets	18,484,565	266,950	18,751,515
Restricted for:			
General government	246,897	-	246,897
Public protection	1,944,305	-	1,944,305
Public assistance	3,543,702	-	3,543,702
Health and welfare	6,470,811	-	6,470,811
Public ways and facilities	582,867	-	582,867
Unrestricted	<u>(14,705,137)</u>	<u>(2,245,946)</u>	<u>(16,951,083)</u>
Total Net Position	<u>\$ 16,568,010</u>	<u>\$ (1,978,996)</u>	<u>\$ 14,589,014</u>

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

COUNTY OF SIERRA
Statement of Activities
For the Year Ended June 30, 2015

<u>Functions/Programs:</u>	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 2,415,510	\$ 1,309,912	\$ 700,489	\$ 174,011
Public protection	4,545,408	165,360	1,869,189	(28,570)
Health and welfare	2,597,398	48,282	3,581,292	-
Public assistance	1,614,966	-	2,763,559	-
Education	89,197	878	-	-
Culture and recreation	144,565	-	127,814	(58,766)
Public ways and facilities	3,486,297	695,582	1,895,032	325,873
Interest on long-term debt	181,885	-	-	-
Total Governmental Activities	15,075,226	2,220,014	10,937,375	412,548
Business-type activities:				
Solid waste	1,252,997	796,120	39,435	-
Transit	154,687	18,878	219,417	-
Total Business-Type Activities	1,407,684	814,998	258,852	-
Total	\$ 16,482,910	\$ 3,035,012	\$ 11,196,227	\$ 412,548

General revenues:

Taxes:
 Property taxes
 Sales and use taxes
 Transient occupancy taxes
 Property transfer tax
 Timber yield tax
Franchise fees
Interest and investment earnings
Legal settlement
Miscellaneous
Transfers

Total General Revenues

Change in Net Position

Net Position - Beginning

Cumulative affect of change in accounting principle

Net Position - Beginning, Restated

Net Position - Ending

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

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

Governmental Activities	Business- Type Activities	Total
\$ (231,098)	\$ -	\$ (231,098)
(2,539,429)	-	(2,539,429)
1,032,176	-	1,032,176
1,148,593	-	1,148,593
(88,319)	-	(88,319)
(75,517)	-	(75,517)
(569,810)	-	(569,810)
(181,885)	-	(181,885)
<u>(1,505,289)</u>	<u>-</u>	<u>(1,505,289)</u>
-	(417,442)	(417,442)
-	83,608	83,608
-	(333,834)	(333,834)
<u>(1,505,289)</u>	<u>(333,834)</u>	<u>(1,839,123)</u>
3,232,837	-	3,232,837
127,470	-	127,470
342,212	-	342,212
24,568	-	24,568
75,345	11,675	87,020
40,874	-	40,874
86,463	8,027	94,490
-	125,509	125,509
292,076	379	292,455
1,610	(1,610)	-
<u>4,223,455</u>	<u>143,980</u>	<u>4,367,435</u>
<u>2,718,166</u>	<u>(189,854)</u>	<u>2,528,312</u>
31,892,548	(1,746,832)	30,145,716
<u>(18,042,704)</u>	<u>(42,310)</u>	<u>(18,085,014)</u>
<u>13,849,844</u>	<u>(1,789,142)</u>	<u>12,060,702</u>
<u>\$ 16,568,010</u>	<u>\$ (1,978,996)</u>	<u>\$ 14,589,014</u>

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Basic Financial Statements

- **Fund Financial Statements**

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COUNTY OF SIERRA
Balance Sheet
Governmental Funds
June 30, 2015

	<u>General</u>	<u>Road</u>	<u>Human Services</u>	<u>Public Health and Drug Programs</u>
ASSETS				
Cash and investments	\$ 982,253	\$ 441,214	\$ 3,480,020	\$ 6,407,654
Receivables:				
Accounts	-	58	-	-
Taxes	212,689	-	-	-
Intergovernmental	76,201	407,206	176,957	462,852
Prepaid costs	1,056,804	-	-	9,432
Deposits	-	-	-	-
Inventory	-	62,793	-	-
Due from other funds	146,758	-	-	-
Total Assets	<u>\$ 2,474,705</u>	<u>\$ 911,271</u>	<u>\$ 3,656,977</u>	<u>\$ 6,879,938</u>
LIABILITIES				
Accounts payable	\$ 105,204	\$ 125,519	\$ 12,376	\$ 84,048
Salaries and benefits payable	473,057	163,820	100,899	143,785
Accrued claims liability	705,165	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>1,283,426</u>	<u>289,339</u>	<u>113,275</u>	<u>227,833</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	136,601	39,065	-	181,294
Total Deferred Inflows of Resources	<u>136,601</u>	<u>39,065</u>	<u>-</u>	<u>181,294</u>
FUND BALANCES				
Nonspendable	351,639	62,793	-	-
Restricted	-	520,074	3,543,702	6,470,811
Unassigned	703,039	-	-	-
Total Fund Balances	<u>1,054,678</u>	<u>582,867</u>	<u>3,543,702</u>	<u>6,470,811</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,474,705</u>	<u>\$ 911,271</u>	<u>\$ 3,656,977</u>	<u>\$ 6,879,938</u>

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

Other Governmental Funds	Total
\$ 1,914,352	\$ 13,225,493
-	58
5,219	217,908
358,970	1,482,186
-	1,066,236
775	775
-	62,793
6,014	152,772
<u>\$ 2,285,330</u>	<u>\$ 16,208,221</u>
\$ 7,576	\$ 334,723
3,798	885,359
-	705,165
47,760	47,760
<u>59,134</u>	<u>1,973,007</u>
<u>40,000</u>	<u>396,960</u>
<u>40,000</u>	<u>396,960</u>
-	414,432
2,191,202	12,725,789
(5,006)	698,033
<u>2,186,196</u>	<u>13,838,254</u>
<u>\$ 2,285,330</u>	<u>\$ 16,208,221</u>

COUNTY OF SIERRA
Reconciliation of the Governmental Funds Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2015

Total Fund Balances - Total Governmental Funds	\$ 13,838,254
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.	18,917,462
The net OPEB asset is not an available resource and, therefore, is not reported in the governmental funds.	527,175
Other long term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.	396,960
Deferred outflows of resources related to pensions are not reported in the governmental funds.	1,991,764
Deferred inflows of resources related to pensions are not reported in the governmental funds.	(3,756,257)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Court repayment liability	(375,097)
Pension obligation bonds payable	(3,567,000)
Capital leases	(57,802)
Compensated absences	(355,857)
Net pension liability	(10,991,592)
Net Position of Governmental Activities	\$ 16,568,010

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

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COUNTY OF SIERRA
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	<u>General</u>	<u>Road</u>	<u>Human Services</u>	<u>Public Health and Drug Programs</u>
REVENUES				
Taxes and assessments	\$ 3,635,243	\$ -	\$ -	\$ -
Licenses, permits, and franchises	104,143	-	-	-
Fines and forfeitures	53,946	-	-	-
Intergovernmental	1,016,179	2,176,868	2,718,269	3,574,364
Use of money and property	45,927	-	991	36,015
Charges for services	1,307,596	597,825	-	47,622
Other revenues	214,964	28,530	2,190	1,422
Total Revenues	<u>6,377,998</u>	<u>2,803,223</u>	<u>2,721,450</u>	<u>3,659,423</u>
EXPENDITURES				
Current:				
General government	2,435,783	-	-	-
Public protection	4,189,417	-	-	-
Health and welfare	10,923	-	-	2,645,586
Public assistance	54,666	-	1,740,805	-
Education	40,910	-	-	-
Culture and recreation	145,326	-	-	-
Public ways and facilities	40,261	2,255,831	-	-
Debt service:				
Principal	52,176	86,231	-	-
Interest and other charges	-	4,785	-	-
Capital outlay	457,023	292,795	-	-
Total Expenditures	<u>7,426,485</u>	<u>2,639,642</u>	<u>1,740,805</u>	<u>2,645,586</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,048,487)</u>	<u>163,581</u>	<u>980,645</u>	<u>1,013,837</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,227,590	87,921	-	60,981
Transfers out	(345,392)	(154,528)	(225,354)	-
Debt proceeds	427,273	-	-	-
Total Other Financing Sources (Uses)	<u>1,309,471</u>	<u>(66,607)</u>	<u>(225,354)</u>	<u>60,981</u>
Net Change in Fund Balances	260,984	96,974	755,291	1,074,818
Fund Balances - Beginning	<u>793,694</u>	<u>485,893</u>	<u>2,788,411</u>	<u>5,395,993</u>
Fund Balances - Ending	<u>\$ 1,054,678</u>	<u>\$ 582,867</u>	<u>\$ 3,543,702</u>	<u>\$ 6,470,811</u>

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

Other Governmental Funds	Total
\$ 148,935	\$ 3,784,178
-	104,143
31,237	85,183
1,785,717	11,271,397
3,530	86,463
177,741	2,130,784
55,307	302,413
<u>2,202,467</u>	<u>17,764,561</u>
224,234	2,660,017
179,915	4,369,332
-	2,656,509
-	1,795,471
-	40,910
-	145,326
217,854	2,513,946
377,000	515,407
177,100	181,885
83,933	833,751
<u>1,260,036</u>	<u>15,712,554</u>
<u>942,431</u>	<u>2,052,007</u>
583,347	1,959,839
(1,232,955)	(1,958,229)
-	427,273
<u>(649,608)</u>	<u>428,883</u>
292,823	2,480,890
<u>1,893,373</u>	<u>11,357,364</u>
<u>\$ 2,186,196</u>	<u>\$13,838,254</u>

COUNTY OF SIERRA
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, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ 2,480,890
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays 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	833,751
Less current year depreciation	(1,678,646)
Contributions of capital assets	174,011
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 the capital assets disposed. There were no significant proceeds.	
	(2,500)
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.	
Debt proceeds	(427,273)
Principal retirements	515,407
Some revenues reported in the statement of activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.	
Change in unavailable revenue	(144,290)
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 pensions	1,027,306
Change in deferred inflows of resources related to pensions	(3,756,257)
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	(80,123)
Change in net pension liability	3,732,689
Change in net OPEB asset	43,201
Change in Net Position of Governmental Activities	\$ 2,718,166

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

COUNTY OF SIERRA
Statement of Net Position
Proprietary Funds
June 30, 2015

	Business-Type Activities - Enterprise Funds		Total
	Solid Waste	Other Enterprise Funds	
ASSETS			
Current Assets:			
Cash and investments	\$ 19,222	\$ 7,263	\$ 26,485
Receivables:			
Accounts	85,145	-	85,145
Taxes	11,675	-	11,675
Intergovernmental	41,836	-	41,836
Total Current Assets	157,878	7,263	165,141
Noncurrent Assets:			
Restricted cash and investments	1,589,749	-	1,589,749
Capital Assets :			
Non depreciable	122,124	-	122,124
Depreciable, net	43,660	101,166	144,826
Total Noncurrent Assets	1,755,533	101,166	1,856,699
Total Assets	1,913,411	108,429	2,021,840
DEFERRED OUTFLOWS OF RESOURCES			
Pension adjustments	6,563	-	6,563
Total Deferred Outflows of Resources	6,563	-	6,563
LIABILITIES			
Current Liabilities:			
Accounts payable	25,875	-	25,875
Salaries and benefits payable	18,372	-	18,372
Due to other funds	105,012	-	105,012
Total Current Liabilities	149,259	-	149,259
Noncurrent Liabilities:			
Net pension liability	32,946	-	32,946
Closure/postclosure liability	3,812,905	-	3,812,905
Total Noncurrent Liabilities	3,845,851	-	3,845,851
Total Liabilities	3,995,110	-	3,995,110
DEFERRED INFLOWS OF RESOURCES			
Pension adjustments	12,289	-	12,289
Total Deferred Inflows of Resources	12,289	-	12,289
NET POSITION			
Investment in capital assets	165,784	101,166	266,950
Unrestricted	(2,253,209)	7,263	(2,245,946)
Total Net Position	\$ (2,087,425)	\$ 108,429	\$ (1,978,996)

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

COUNTY OF SIERRA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds		Total
	Solid Waste	Other Enterprise Funds	
OPERATING REVENUES			
Charges for services	\$ 796,120	\$ -	\$ 796,120
Passenger fares	-	18,878	18,878
Other revenues	379	-	379
Total Operating Revenues	<u>796,499</u>	<u>18,878</u>	<u>815,377</u>
OPERATING EXPENSES			
Salaries and benefits	165,580	-	165,580
Services and supplies	1,072,627	-	1,072,627
Purchased transportation	-	116,878	116,878
Administration	-	1,154	1,154
Depreciation	14,790	36,655	51,445
Total Operating Expenses	<u>1,252,997</u>	<u>154,687</u>	<u>1,407,684</u>
Operating Income (Loss)	<u>(456,498)</u>	<u>(135,809)</u>	<u>(592,307)</u>
NON-OPERATING REVENUES (EXPENSES)			
Taxes and assessments	11,675	-	11,675
Local transportation funds	-	59,154	59,154
Intergovernmental	39,435	160,263	199,698
Legal settlement	125,509	-	125,509
Interest income	8,194	(167)	8,027
Total Non-Operating Revenues (Expenses)	<u>184,813</u>	<u>219,250</u>	<u>404,063</u>
Income (Loss) Before Contributions and Transfers	<u>(271,685)</u>	<u>83,441</u>	<u>(188,244)</u>
Transfers out	(1,023)	(587)	(1,610)
Change in Net Position	<u>(272,708)</u>	<u>82,854</u>	<u>(189,854)</u>
Total Net Position - Beginning	<u>(1,772,407)</u>	<u>25,575</u>	<u>(1,746,832)</u>
Cumulative affect of change in accounting principle	(42,310)	-	(42,310)
Total Net Position - Beginning, Restated	<u>(1,814,717)</u>	<u>25,575</u>	<u>(1,789,142)</u>
Total Net Position - Ending	<u>\$ (2,087,425)</u>	<u>\$ 108,429</u>	<u>\$ (1,978,996)</u>

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

COUNTY OF SIERRA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Other Enterprise Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 800,225	\$ 18,878	\$ 819,103
Payments to suppliers	(812,248)	(118,032)	(930,280)
Payments to employees	(164,517)	-	(164,517)
Net Cash Provided (Used) by Operating Activities	(176,540)	(99,154)	(275,694)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Local transportation funds	-	59,154	59,154
Intergovernmental revenue received	39,435	160,263	199,698
Transfers from other funds	166,869	-	166,869
Transfers to other funds	(167,892)	-	(167,892)
Interfund loans received	105,012	(9,317)	95,695
Net Cash Provided (Used) by Noncapital Financing Activities	143,424	210,100	353,524
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(83,449)	(103,516)	(186,965)
Miscellaneous capital asset adjustments	(588)	-	(588)
Net Cash Provided (Used) by Capital and Related Financing Activities	(84,037)	(103,516)	(187,553)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	8,194	(167)	8,027
Net Cash Provided (Used) by Investing Activities	8,194	(167)	8,027
Net Increase (Decrease) in Cash and Cash Equivalents	(108,959)	7,263	(101,696)
Balances - Beginning	1,717,930	-	1,717,930
Balances - Ending	\$ 1,608,971	\$ 7,263	\$ 1,616,234
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (456,498)	\$ (135,809)	\$ (592,307)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	14,790	36,655	51,445
Decrease (increase) in:			
Accounts receivable	3,726	-	3,726
Pension adjustments - deferred outflows	(2,204)	-	(2,204)
Increase (decrease) in:			
Accounts payable	13,372	-	13,372
Salaries and benefits payable	4,700	-	4,700
Pension adjustments - deferred inflows	10,638	-	10,638
Net pension liability	(12,071)	-	(12,071)
Closure/post closure liability	247,007	-	247,007
Net Cash Provided (Used) by Operating Activities	\$ (176,540)	\$ (99,154)	\$ (275,694)

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

COUNTY OF SIERRA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and investments	\$ 6,951,509	\$ 245,446
Receivables:		
Taxes	-	373,497
Total Assets	6,951,509	618,943
LIABILITIES		
Agency funds held for others	-	618,943
Total Liabilities	-	618,943
NET POSITION		
Held in trust for pool participants	\$ 6,951,509	\$ -

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

COUNTY OF SIERRA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2015

	<u>Investment Trust Funds</u>
ADDITIONS	
Contributions to investment pool	\$ 1,725,889
Total Additions	<u>1,725,889</u>
DEDUCTIONS	
Distributions from investment pool	<u>224,968</u>
Total Deductions	<u>224,968</u>
Total Change in Net Position	1,500,921
Net Position - Beginning	<u>5,450,588</u>
Net Position - Ending	<u><u>\$ 6,951,509</u></u>

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

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of County of Sierra (County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

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 collections.

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 Sierra, Auditor-Controller's Office, 211 Nevada Street, Downieville, CA 95936.

Blended Component Units

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 of these special districts. As an integral part of the County, these special districts are reported as nonmajor special revenue funds in the County's financial statements.

County Service Area No. 1
County Service Area No. 3
County Service Area No. 5
Verdi Fire Zone

County Service Area No. 2
County Service Area No. 4
Sierra Brooks Water

Discretely Presented Component Units

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

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Joint Agencies

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

The County is a member of the California State Association of Counties Excess Insurance Authority (CSACEIA). CSACEIA is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. CSACEIA operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. CSACEIA is under the control and direction of a board of directors consisting of representatives of the fifty-five member counties. Complete audited financial statements can be obtained from CSACEIA's office at 75 Iron Point Circle, Suite 200, Folsom, California 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.

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. 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.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

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. An 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, health and sanitation, public assistance, education, and general government administration 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 user taxes and state and federal highway improvement grants.
- The Human Services fund is a special revenue fund used to account for revenues and expenditures for public assistance programs. Funding comes primarily from federal and state grants.
- The Public Health and Drug Programs fund is a special revenue fund used to account for revenue and expenditures for public health programs. Funding comes primarily from federal and state grant revenues.

The County reports the following major proprietary fund:

- The Solid Waste 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:

- The Investment Trust funds account for the assets of legally separate entities that deposit cash with the County Treasurer. The assets of these funds are held in trust for other agencies and are part of the County's external pool. The external investment pool is made up of: school districts, special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.
- Agency funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the County, acting in the capacity of an agent for distribution to other governmental units or other organizations.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

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 assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 funds are charges to customers for sales and services. Operating expenses for enterprise 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 nonoperating revenues and expenses.

Fiduciary funds include investment trust funds and agency funds. All investment trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency 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, Cash Equivalents, and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash, Cash Equivalents, and Investments (Continued)

Investment transactions are recorded on the trade date. Investments are reported at fair value which is determined using selected bases annually. 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. Short term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Corporate notes are valued by the safekeeping institution and by the County brokerage firm. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

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. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, 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, 2015, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

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

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

F. Restricted Cash and Investments

Restricted assets in the County's enterprise funds represent cash and investments held in the Solid Waste fund of \$1,589,749 for closure/postclosure funding.

G. Receivables

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

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Other Assets

Inventory

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

Prepaid Costs

Payments made for services that will benefit periods beyond June 30, 2015 are recorded as prepaid costs in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. 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 an initial cost of more than \$7,500 and an estimated useful life in excess of one year. Repairs and upgrades to existing equipment and structures with a value of \$7,500 or more for equipment and \$10,000 or more for structures, and extends the useful life of the item for more than three years shall be capitalized. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their estimated fair market value at the date of donation.

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

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5-15 years
Structures and improvements	30 years
Infrastructure (except for the maintained pavement subsystem)	30 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.

J. Property Tax

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

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Tax (Continued)

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

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

The County of Sierra apportions secured property tax revenue in accordance with the alternate methods of distribution, the “Teeter Plan”, as prescribed by Section 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 \$51,874 at June 30, 2015. The County’s management believes that any ownership rights to the TLRF the County may have are effective only upon a Board approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County’s Teeter Plan and accounted for in an agency fund.

K. Interfund Transactions

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

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

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

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

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

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. 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.

M. Compensated Absence

Vacation leave may be accumulated depending on the length of an employee's years of service, up to a maximum of 320 hours or 40 days. Sick leave is paid out only for employees with 15 years or more of employment with the County, at 40 percent of time accrued up to a maximum of 960 hours or 120 days. In the government-wide financial statements the accrued compensated absences are 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.

N. 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) plans (Plans) and additions to/deductions from the Plans' 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.

O. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only in 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 other item relates to the pension adjustments and is reportable on the Statements of Net Position.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. 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.

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

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

Statement No. 68, Accounting and Financial Reporting for Pensions. This statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.

Statement No. 69, Government Combinations and Disposals of Government Operations. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations.

Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. An Amendment of GASB Statement No. 68. This statement addresses an issue regarding application of the transition provisions of Statement No. 68.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of the beginning net position. During the current year a prior period adjustment was made to reflect the prior period costs related to implementing the net pension liability as required by GASB Statement No. 68.

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Position, June 30, 2014, as previously reported	\$ 31,892,548	(\$ 1,746,832)
Adjustment associated with:		
Net Pension Liability Adjustment	(13,759,823)	-
Net Pension Asset Adjustment	(4,282,881)	(42,310)
Total Adjustments	(18,042,704)	(42,310)
Net Position, July 1, 2014, as restated	<u>\$ 13,849,844</u>	<u>(\$ 1,789,142)</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

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

A. Restatement of Net Position (Continued)

The impact of the restatements on the net position on the fund financial statements as previously reported is presented below:

	Solid Waste
Net Position, June 30, 2014, as previously reported	(\$ 1,772,407)
Adjustment associated with:	
Net Pensions Liability Adjustment	(42,310)
Total Adjustments	(42,310)
Net Position, July 1, 2014, as restated	<u><u>(\$ 1,814,717)</u></u>

B. Deficit Fund Balance/Net Position

The following nonmajor special revenue fund had a deficit fund balance:

- The Aviation fund had a fund balance deficit of \$5,006 which is expected to be eliminated in future years through grant revenues.

The following major enterprise fund had a deficit net position:

- The Solid Waste fund had a net position deficit of \$2,087,425, which is expected to be eliminated in future years through increased revenues.

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 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 of 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 are considered part of the investment pool.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

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 an Investment Trust Fund which does 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 \$6,958,128 at June 30, 2015.

A. Financial Statement Presentation

As of June 30, 2015, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 14,835,108
Investment trust funds	6,958,128
Agency funds	<u>245,446</u>
Total Cash and Investments	<u>\$ 22,038,682</u>

As of June 30, 2015, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 7,391
Deposits in Treasurer's Pool (less outstanding checks)	<u>999,248</u>
Total Cash	<u>1,006,639</u>
Investments:	
In Treasurer's Pool	<u>21,032,043</u>
Total Investments	<u>21,032,043</u>
Total Cash and Investments	<u>\$ 22,038,682</u>

B. Cash

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts) was \$999,248 and the bank balance was \$1,137,358. 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 \$7,391.

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 more than the \$250,000 insured amount are collateralized.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments

The County's 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:

- Banker's Acceptances
- Commercial Paper
- Local Agency Investment Fund (LAIF)
- Medium Term Corporate Notes
- California Asset Management Program (CAMP)
- Negotiable Certificates of Deposit
- Time Certificates of Deposit
- Repurchase Agreements
- Investment Trust of California (CalTRUST)
- Securities of the Federal Government or its Agencies.

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.

As of June 30, 2015, the County had the following investments, all of which had a maturity of five years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
Federal Agencies	0.375-1.000%	\$ 750,387	\$ 4,143,646	\$ 4,894,033	2.17
Medium Term Notes	0.750-3.750%	499,949	5,854,695	6,354,644	1.67
US Treasuries	0.750-0.875%	-	2,969,856	2,969,856	1.56
Local Agency Investment Fund (LAIF)	Variable	6,812,677	-	6,812,677	-
California Asset Management Program (CAMP)	Variable	833	-	833	-
Total Investments		\$ 8,063,846	\$12,968,197	\$21,032,043	1.23

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.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Federal Home Loan Bank	N/A	AA+	Aaa	8.53%
Federal National Mortgage Assoc.	N/A	AA+	Aaa	8.32%
Federal Home Loan Mortgage Corporation	N/A	AA+	Aaa	5.00%
Federal Farm Credit Bank	N/A	AA+	Aaa	1.43%
Medium Term Notes	A	A	A2	10.59%
Medium Term Notes	A	A+	A1	2.38%
Medium Term Notes	A	A+	A2	0.95%
Medium Term Notes	A	AA+	Aa1	0.72%
Medium Term Notes	A	AA-	A1	0.96%
Medium Term Notes	A	AA-	Aa3	4.75%
Medium Term Notes	A	AA+	A1	6.28%
Medium Term Notes	A	BB+	Baa1	3.59%
US Treasuries	N/A	AA+	Aaa	14.12%
LAIF	N/A	Unrated	Unrated	32.38%
CAMP	N/A	Unrated	Unrated	0.00%
Total				<u>100.00%</u>

Custodial Credit Risk for Investments - 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's investment policy requires that all of its managed investments shall be held in the name of the County in safekeeping by a third party bank trust department. At June 30, 2015, the County's investment pool had no securities exposed to custodial credit risk.

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, 2015, that represent 5 percent or more of total County investments are as follows:

<u>Investment Type</u>	<u>Amount Invested</u>	<u>Percentage of Investments</u>
Caterpillar Finance Service Corp	\$ 1,209,184	5.75%
General Electric	1,321,644	6.28%

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

D. Investment in External Investment Pools

Investment in Local Agency Investment Fund - The County of Sierra is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code and is managed by the Treasurer of the State of California. The Local Investment Advisory Board (LAIF Board) has oversight responsibility for LAIF. The LAIF Board consists of five members as designated by State statute. Investments in LAIF are available on demand and are stated at amortized cost, which approximates fair value. The fair value of the County's position in the pool is the same as the value of the pooled shares. At June 30, 2015 the County's investment position in LAIF was \$6,817,677. The total amount invested by all public agencies in LAIF on that day was \$69,606,487,716. Of that amount, 97.92% is invested in non-derivative financial products and 2.08% in structured notes and asset-backed securities.

Investment in California Asset Management Program - The County of Sierra also maintains an investment in the California Asset Management Program (CAMP), a California JPA 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, 2015, was \$833, which approximates fair value.

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, 2015:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
Statement of Net Position			
Cash on hand	\$ 7,391	\$ -	\$ 7,391
Deposits (Less outstanding checks)	999,248	-	999,248
Investments	<u>14,073,915</u>	<u>6,958,128</u>	<u>21,032,043</u>
Net Position at June 30, 2015	<u>\$ 15,080,554</u>	<u>\$ 6,958,128</u>	<u>\$ 22,038,682</u>
Statement of Changes in Net Position			
Net position at July 1, 2014	\$ 12,820,015	\$ 5,450,589	\$ 18,270,604
Net changes in investments by pool participants	<u>2,260,539</u>	<u>1,507,539</u>	<u>3,768,078</u>
Net Position at June 30, 2015	<u>\$ 15,080,554</u>	<u>\$ 6,958,128</u>	<u>\$ 22,038,682</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2015, was as follows:

Governmental Activities

	Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2015</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 937,606	\$ 519	\$ -	\$ 938,125
Construction in progress	43,342	276,318	-	319,660
Historical treasures	<u>32,013</u>	<u>-</u>	<u>-</u>	<u>32,013</u>
Total Capital Assets, Not Being Depreciated	<u>1,012,961</u>	<u>276,837</u>	<u>-</u>	<u>1,289,798</u>
Capital Assets, Being Depreciated:				
Infrastructure	19,107,722	-	-	19,107,722
Structures and improvements	7,510,300	601,285	-	8,111,585
Equipment	<u>7,333,625</u>	<u>129,640</u>	<u>(84,727)</u>	<u>7,378,538</u>
Total Capital Assets, Being Depreciated	<u>33,951,647</u>	<u>730,925</u>	<u>(84,727)</u>	<u>34,597,845</u>
Less Accumulated Depreciation For:				
Infrastructure	(5,834,014)	(1,062,758)	-	(6,896,772)
Structures and Improvements	(3,640,762)	(219,099)	-	(3,859,861)
Equipment	<u>(5,898,986)</u>	<u>(396,789)</u>	<u>82,227</u>	<u>(6,213,548)</u>
Total Accumulated Depreciation	<u>(15,373,762)</u>	<u>(1,678,646)</u>	<u>82,227</u>	<u>(16,970,181)</u>
Total Capital Assets, Being Depreciated, Net	<u>18,577,885</u>	<u>(947,721)</u>	<u>(2,500)</u>	<u>17,627,664</u>
Governmental Activities Capital Assets, Net	<u>\$ 19,590,846</u>	<u>(\$ 670,884)</u>	<u>(\$ 2,500)</u>	<u>\$ 18,917,462</u>

Business-Type Activities

	Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2015</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 47,088	\$ 75,036	\$ -	\$ 122,124
Total Capital Assets, Not Being Depreciated	<u>47,088</u>	<u>75,036</u>	<u>-</u>	<u>122,124</u>
Capital Assets, Being Depreciated:				
Structures and improvements	79,116	-	-	79,116
Equipment	<u>273,498</u>	<u>111,929</u>	<u>-</u>	<u>385,427</u>
Total Capital Assets, Being Depreciated	<u>352,614</u>	<u>111,929</u>	<u>-</u>	<u>464,543</u>
Less Accumulated Depreciation For:				
Structures and improvements	(66,685)	(1,130)	-	(67,815)
Equipment	<u>(201,587)</u>	<u>(50,315)</u>	<u>-</u>	<u>(251,902)</u>
Total Accumulated Depreciation	<u>(268,272)</u>	<u>(51,445)</u>	<u>-</u>	<u>(319,717)</u>
Total Capital Assets, Being Depreciated, Net	<u>84,342</u>	<u>60,484</u>	<u>-</u>	<u>144,826</u>
Business-Type Activities Capital Assets, Net	<u>\$ 131,430</u>	<u>\$ 135,520</u>	<u>\$ -</u>	<u>\$ 266,950</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 46,179
Public protection	267,192
Public ways and facilities	1,268,838
Health and sanitation	25,989
Public assistance	22,296
Education	<u>48,152</u>
Total Depreciation Expense - Governmental Functions	<u>\$ 1,678,646</u>

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

Solid Waste	\$ 14,790
Nonmajor proprietary fund	<u>36,655</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 51,445</u>

Construction in Progress

Construction in progress for governmental activities relates primarily to work performed on the Jim Crow Canyon Bridge, Packer Lake Bridge, Salmon Lake Bridge, Plumbago Road Bridge, and Independence Lake Bridge.

Historical Treasures

Historical treasures consist of 159 gold nuggets weighing approximately 1,000 ounces in total. The nuggets were originally donated to the County and are currently on exhibit at the Los Angeles County Museum of Natural History. The gold is insured for \$2,000,000, and was valued at fair market value at the time of donation in 1880. The gold is not capitalized because it has met all of the conditions to qualify as collections that are not required to be capitalized. These conditions are:

- The gold is held for public exhibition or education in the furtherance of public service, not held for financial gain.

NOTE 5: INTERFUND TRANSACTIONS

Due To/From 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, 2015:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 146,758	\$ -
Nonmajor Governmental funds	6,014	47,760
Solid Waste fund	<u>-</u>	<u>105,012</u>
Total	<u>\$ 152,772</u>	<u>\$ 152,772</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, reimbursement of various County operations, and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2015:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 1,227,590	\$ 345,392
Road	87,921	154,528
Human Services	-	225,354
Public Health and Drug Programs	60,981	-
Nonmajor Governmental funds	583,347	1,232,955
Solid Waste	-	1,023
Nonmajor Enterprise Funds	-	587
	<u> </u>	<u> </u>
Total	<u>\$ 1,959,839</u>	<u>\$ 1,959,839</u>

NOTE 6: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2015:

<u>Type of Indebtedness</u>	<u>Balance</u> <u>July 1, 2014</u>	<u>Adjustments/</u> <u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2015</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental Activities					
Pension Obligation Bonds	\$ 3,944,000	\$ -	(\$ 377,000)	\$ 3,567,000	\$ 408,000
Capital Leases Payable	144,033	-	(86,231)	57,802	28,445
Compensated Absences	275,734	142,867	(62,744)	355,857	355,859
Court Repayment Liability	-	427,273	(52,176)	375,097	52,427
Net Pension Liability	-	14,724,281*	(3,732,689)	10,991,592	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Activities	<u>\$ 4,363,767</u>	<u>\$15,294,421</u>	<u>(\$ 4,310,840)</u>	<u>\$ 15,347,348</u>	<u>\$ 844,731</u>
Business-Type Activities					
Closure/Postclosure	\$ 3,565,898	\$ 247,007	\$ -	\$ 3,812,905	\$ -
Net Pension Liability	-	45,017*	(12,071)	32,946	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Business-Type Activities	<u>\$ 3,565,898</u>	<u>\$ 292,024</u>	<u>(\$ 12,071)</u>	<u>\$ 3,845,851</u>	<u>\$ -</u>

*In accordance with GASB 68, the net pension liability is recorded as a prior period adjustment of net position. The adjustment to long-term liabilities is the total adjustment less the adjustments to deferred outflows and deferred inflows.

The capital lease liability is liquidated by lease payments made by the Road fund. Compensated absences for 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 fund. The net pension liability is generally liquidated by the fund where the accrued liability occurred.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 6: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2015, are as follows:

Pension Obligation Bonds:

2012 Taxable Pension Obligation Bonds issued June 21, 2012, in the amount of \$4,630,000, due in annual installments of \$166,000 to \$311,000, with an interest rate of 4.60%, and a maturity on June 30, 2022. The bonds were used for the purposes of (a) refinancing the issuer's outstanding "side fund" obligations in respect of retired miscellaneous employees to the California Public Employees' Retirement System and (b) paying the costs associated with the issuance of the bonds.

	<u>\$ 3,567,000</u>
Total Pension Obligation Bonds	<u>3,567,000</u>
Total Governmental Activities	<u><u>\$ 3,567,000</u></u>

Following is a schedule of debt payment requirements of governmental activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, capital leases which are reported in Note 7, landfill closure/postclosure costs which are reported in Note 8, Court Repayment Liability which is reported in Note 9, and Net Pension Liability which is reported in Note 11.

<u>Year Ended</u> <u>June 30</u>	<u>Pension Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 408,000	\$ 159,390	\$ 567,390
2017	437,000	140,300	577,300
2018	468,000	119,853	587,853
2019	504,000	97,888	601,888
2020	543,000	74,244	617,244
2021-2022	1,207,000	70,288	1,277,288
Total	\$ 3,567,000	\$ 661,963	\$ 4,228,963

NOTE 7: LEASES

Operating Leases

Rental expenses incurred under operating leases are not considered material.

Capital Leases

The County has entered into certain lease agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met.

	<u>Stated</u> <u>Interest Rate</u>	<u>Present Value</u> <u>of Remaining</u> <u>Payments at</u> <u>June 30, 2015</u>
Governmental activities	3.20%	<u>\$ 57,802</u>
Total		<u><u>\$ 57,802</u></u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 7: LEASES (CONTINUED)

Capital Leases (Continued)

Equipment and related accumulated depreciation under capital lease are as follows:

	Governmental Activities
Equipment	\$ 222,651
Less accumulated depreciation	(115,987)
Net Value	\$ 106,664

As of June 30, 2015, capital lease annual amortization is as follows:

Year Ended <u>June 30</u>	Governmental Activities
2016	\$ 30,295
2017	30,295
Total Requirements	60,590
Less Interest	(2,788)
Present Value of Remaining Payments	\$ 57,802

NOTE 8: CLOSURE/POSTCLOSURE

The County of Sierra is responsible for one operating landfill site. State and Federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. GASB Statement No. 18 requires that a portion of these closure and postclosure care costs be reported as an operating expense in each year based on landfill capacity used as of each statement of net position date. The capacity of the landfill was formally reduced in 2012 following the County's adoption of a revised preliminary closure and postclosure maintenance plan which reflected the landfill's redesign to stay within its existing footprint. The redesign resulted in the total landfill capacity being reduced from 165,827 tons to 71,000 tons. The \$3,812,905 reported as closure/postclosure liability at June 30, 2015, represents the cumulative amount reported to date based on the estimate of 91.96 percent of total permitted site capacity filled.

The County will recognize the remaining estimated cost of closure and postclosure care of \$333,525 as the remaining estimated capacity is filled. This amount is based on what it would cost to perform all closure, postclosure, and corrective action care in 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulation.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2015, cash and investments of \$1,589,748 were held for these purposes. This deposit is held in the Solid Waste fund.

The County expects that future inflation costs will be paid from interest earnings on the funds deposited. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 8: CLOSURE/POSTCLOSURE (CONTINUED)

The County has pledged Solid Waste assessments and fees to secure the payment of postclosure costs of the landfill in accordance with the terms and the provisions of the agreement with the California Department of Resources Recycling and Recovery (CalRecycle). The amount of the pledged revenue shall be equal to \$51,900 per year for the thirty (30) year period of postclosure maintenance, representing the most recent monitoring and postclosure maintenance costs estimate for the Loyaltan landfill. It is agreed that the amount of this pledge may increase or decrease to match any adjustments to the identified cost estimate, which is mutually agreed to by the County of Sierra and CalRecycle.

NOTE 9: COURT REPAYMENT LIABILITY

The Court Repayment Liability is the amount to be paid to the State Administrative Office of the Courts (AOC) in connection with the County's share of the court rehab costs incurred during the 2014/2015 fiscal year. The liability will be satisfied by withholding from the court facility payments made by the AOC to the County. The withholding will continue until the debt is fully retired.

NOTE 10: NET POSITION

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

- **Net investment in capital assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted net position** - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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 is available, it is considered that restricted resources are used first, followed by the unrestricted resources.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 11: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2015, fund balance for governmental funds is 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, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the County’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2015, were distributed as follows:

	General Fund	Road	Human Services	Public Health and Drug Programs	Other Governmental Funds	Total
Nonspendable:						
Prepaid costs	\$ 351,639	\$ -	\$ -	\$ -	\$ -	\$ 351,639
Inventory	-	62,793	-	-	-	62,793
Subtotal	<u>351,639</u>	<u>62,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>414,432</u>
Restricted for:						
Road programs	-	520,074	-	-	-	520,074
Welfare programs	-	-	38,955	-	-	38,955
Social Service programs	-	-	1,528,933	-	-	1,528,933
Protective Services programs	-	-	1,963,131	-	-	1,963,131
CalWorks programs	-	-	12,683	-	-	12,683
Public Health & Drug programs	-	-	-	6,470,811	-	6,470,811
Fish and Game	-	-	-	-	2,616	2,616
Predator Control	-	-	-	-	604	604
Clerk Recorder	-	-	-	-	54,769	54,769
Court Fines	-	-	-	-	46,601	46,601
Law Enforcement	-	-	-	-	1,495,219	1,495,219
Board of Supervisors	-	-	-	-	71,572	71,572
FireSafe programs	-	-	-	-	131,424	131,424
Tax related costs	-	-	-	-	37,579	37,579
Office of Emergency Services	-	-	-	-	15,957	15,957
Special Districts Under the Board	-	-	-	-	216,647	216,647
Debt Service	-	-	-	-	118,214	118,214
Subtotal	<u>-</u>	<u>520,074</u>	<u>3,543,702</u>	<u>6,470,811</u>	<u>2,191,202</u>	<u>12,725,789</u>
Unassigned	<u>703,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,006)</u>	<u>698,033</u>
Total	<u>\$1,054,678</u>	<u>\$ 582,867</u>	<u>\$ 3,543,702</u>	<u>\$ 6,470,811</u>	<u>\$ 2,186,196</u>	<u>\$13,838,254</u>

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 is available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

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

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the County's separate Safety and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plans 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 Miscellaneous and Safety Plans for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the County's retirement costs.

Summary of Plans and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Police PEPRA	Active safety employees hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous members hired before January 1, 2013
Safety	Safety employees hired before January 1, 2013

Benefits Provided

CalPers provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 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 each plan are applied as specified by the Public Employees' Retirement Law.

Each Plan's specific provisions and benefits in effect at June 30, 2015, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.7% @ 55	50-55	2.000% to 2.700%
Miscellaneous PEPRA	2.0% @ 62	50-62	1.000% to 2.500%
Safety	3.0% @ 55	50	3.000%
Safety PEPRA	2.7% @ 57	50-57	2.000% to 2.700%

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plans (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.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	16.691%	8.000%	4.000%
Miscellaneous PEPRA	6.250%	6.250%	0.000%
Safety	35.722%	9.000%	4.500%
Safety PEPRA	11.500%	11.500%	0.000%

For the year ended June 30, 2015. The contributions recognized as part of pension expense for each Plan were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 0	\$ 291,928
Miscellaneous PEPRA	0	12,384
Safety	0	70,433

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The County's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 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 plans relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 was as follows:

	<u>Proportion June 30, 2013</u>	<u>Proportion June 30, 2014</u>	<u>Change - Increase (Decrease)</u>
Miscellaneous	.14674%	.13913%	(.00761)%
Miscellaneous PEPRA	.00000%	.00000%	0%
Safety	.04823%	.04919%	.00096%

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

As of June 30, 2015, the County reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 7,963,782
Miscellaneous PEPRAs	164
Safety	<u>3,060,592</u>
Total Net Pension Liability	<u>\$ 11,024,538</u>

For the year ended June 30, 2015, the County recognized pension expense of \$1,007,374. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 1,822,238	\$ -
Differences between projected and actual earnings on pension plan investments	-	(3,465,825)
Difference between County contributions and proportionate share of contributions	-	(302,721)
Adjustment due to differences in proportions	<u>176,089</u>	<u>-</u>
Total	<u>\$ 1,998,327</u>	<u>(\$ 3,768,546)</u>

\$1,822,238 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>		
2016		(\$ 879,045)
2017		(879,045)
2018		(892,475)
Thereafter		<u>(941,892)</u>
Total		<u>(\$ 3,592,457)</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.5% (2)
Mortality	(3)

(1) Depending on age, service, and type of employment

(2) Net of pension plan investment and administrative expenses, including inflation

(3) Derived using CalPERS membership data for all funds

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at the CalPERS website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	<u>2.0%</u>	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 12: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

The following presents the County's proportionate share of the net pension liability for each Plan as of the measurement date, calculated using the discount rate for each 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 <u>6.50%</u>	Discount Rate <u>7.50%</u>	1% Increase <u>8.50%</u>
Miscellaneous	\$ 15,424,161	\$ 8,657,035	\$ 3,040,964
Miscellaneous PEPRA	316	178	63
Safety	5,005,378	3,060,592	1,458,172

Pension Plan Fiduciary Net Position

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

C. Payable to the Pension Plan

At June 30, 2015, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The County provides medical, dental and vision insurance to retirees who meet the following requirements:

- For miscellaneous and safety non-management employees, those who terminate or retire with at least 20 years of service with the County. Benefits do not begin unless/until the employee commences his or her retirement benefit under PERS.
- For management employees, those who terminate or retire with at least 10 years of service with the County. PERS retirement is not required for employees to begin receiving the benefit.

For those employees who meet the requirements, the County will pay 100% of the cost of healthcare coverage for the employee and spouse up to an amount fixed at the time of termination or retirement. The retiree is required to pay any excess amount should healthcare premiums exceed the retiree's cap.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. Plan Description (Continued)

Benefits and coverage end under the following circumstances:

- A non-management employee hired prior to September 1, 1990 becomes eligible for Medicare
- A non-management employee hired on or after September 1, 1990 has received benefits for 5 years, or if earlier, becomes eligible for Medicare
- A management employee becomes eligible for Medicare
- At the retiree's death.

B. Funding Policy

As required by GASB 45, an actuary will determine the County's Annual Required Contributions (ARC) at least once every two fiscal years. The ARC is calculated in accordance with certain parameters, and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total unfunded actuarial accrued liability (UAAL) over 30 years on a level-dollar basis.

GASB 45 does not require pre-funding of OPEB benefits. Therefore, the County's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The County has elected not to fund an irrevocable trust at this time. The Board of Supervisors reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the County.

C. Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefits (OPEB) cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year. The County elected to prepay the unfunded actuarial liability.

The following table shows the County's annual OPEB cost for the year, the amount actually contributed to the plan, and the County's net OPEB obligation (asset).

Annual required contribution	\$ 146,741
Interest on net OPEB obligation	(20,628)
Adjustments to annual required contribution	<u>19,817</u>
Annual OPEB Cost	145,930
Contributions made:	
Pay as you go contribution	<u>(189,131)</u>
Increase (Decrease) in Net OPEB Obligation	(43,201)
Net OPEB Obligation (Asset) Beginning	<u>(483,974)</u>
Net OPEB Obligation (Asset) Ending	<u>(\$ 527,175)</u>

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Annual OPEB Cost and Net OPEB Obligation (Continued)

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) for the current and prior two years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2013	\$ 149,865	188%	(\$ 361,533)
June 30, 2014	146,317	184%	(483,974)
June 30, 2015	145,930	130%	(527,175)

D. Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$1,829,931 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,829,931. The covered payroll (annual payroll of employees covered by the plan) was \$4,423,122, and the ratio to the UAAL to the covered payroll was 41.37 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the County are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The most recent actuarial valuation was performed as of July 1, 2014. The assumptions used for this valuation are in accordance with CalPers’ “OPEB Assumption Model”, which describes guidelines to be used for retiree healthcare valuations for plans intending to pre-fund benefits through California Employers’ Retiree Benefit Trust (CERBT).

The annual rate of return on assets used to pay for benefits is assumed to be 4.00% (assumed rate of return on general assets). The rate of return for assets in a trust is assumed to be 7.50%. Salaries are assumed to increase annually at 3.25%, and an assumed increase for amortization payments of 3.25%.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

E. Actuarial Methods and Assumptions (Continued)

These assumptions reflect an implicit 3.0 percent general inflation assumption. The County's unfunded actuarial accrued liability is being amortized using the level dollar method on a closed basis over 30 years. The remaining amortization period as of June 30, 2015 was 30 years.

NOTE 14: DEFERRED COMPENSATION PLAN

Employees of the County of Sierra may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the County. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by an unrelated financial institution. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries is to be held in trust for the exclusive benefit of plan participants and their beneficiaries.

The deferred compensation balance is not considered an asset of the County and, therefore, does not appear in the financial statements.

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 is a member of the Trindel Insurance Fund, a joint powers agency (JPA). The JPA is classified as a claims-servicing or account pool, which results in the County retaining the risk of loss and being considered self-insured with regard to liability coverage for the first \$100,000 of general liability per occurrence. The County maintains reserves on hand with the JPA for all known claims as calculated by the actuary and a prudent reserve for the deductibles for future claims.

The County also belongs to another larger JPA called the County Supervisors Association of California Excess Insurance Authority (CSACEIA). CSACEIA, along with other commercial carriers, increases the coverage for general liability to \$25 million. Also, CSACEIA, with other commercial carriers, covers replacement cost on property to \$50 million with a \$1,000 deductible per occurrence. The County has funded the first \$300,000 coverage for Workers' Compensation insurance through a JPA.

Settled claims have not exceeded the commercial coverage in any of the past three fiscal years and there has not been a significant reduction in coverage in fiscal year 2014/2015.

COUNTY OF SIERRA
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 15: RISK MANAGEMENT (CONTINUED)

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.

All funds of the County participate in the program and the cost of the coverage is recorded in each participating fund. The County's investment in the Trindel Insurance fund of \$1,066,236 is recorded in the General fund as a prepaid cost.

Changes in the County's claims liability amount for the fiscal years 2013, 2014, and 2015 were as follows:

	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Year Claims</u>	<u>Claims Payments and Changes In Estimates</u>	<u>Balance at End of Fiscal Year</u>
2013	\$ 518,804	\$ 338,648	(\$ 299,575)	\$ 557,877
2014	557,877	113,124	(118,363)	552,638
2015	552,638	515,700	(363,173)	705,165

NOTE 16: OTHER INFORMATION

A. Contingencies

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.

B. Subsequent Events

On August 3, 2015, the County was issued an order for technical report for violations of the Waste Discharge Requirements (WDRs) Order R5-2012-0026 at the County of Sierra's Loyaltan Class III Landfill. No later than December 1, 2015, Sierra County Department of Transportation and Public Works shall submit a design report for a system that will actively extract landfill gas to control the release at the point of compliance (i.e., the boundaries of the landfill unit). The design report shall include a detailed cost analysis for the proposed system; a time schedule, including project milestones such that the system will be operational by August 1, 2016. The report shall also include a projected schedule when Sierra County will return to compliance with the WDRs; a discharge plan for any wastes generated from the active gas extraction system (i.e., gas condensate) and a proposed monitoring network and plan for evaluating performance of the active gas extraction system.

Management has evaluated events subsequent to June 30, 2015 through December 23, 2015, the date on which the financial statements were available for issuance. Management has determined no other subsequent events requiring disclosure have occurred.

**Required Supplementary Information
(Unaudited)**

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COUNTY OF SIERRA
Required Supplementary Information
County Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2015
Last 10 Years*

	2015
Miscellaneous Plan	
Proportion of the net pension liability	0.13913%
Proportionate share of the net pension liability	\$ 8,657,035
Covered employee payroll	4,423,619
Proportionate share of the net pension liability as a percentage of covered employee payroll	195.70%
Plan's fiduciary net position	42,352,959
Plan fiduciary net position as a percentage of the total pension liability	83.03%
 Miscellaneous PEPRA Plan	
Proportion of the net pension liability	0.00000%
Proportionate share of the net pension liability	\$ 178
Covered employee payroll	19,742
Proportionate share of the net pension liability as a percentage of covered employee payroll	0.90%
Plan's fiduciary net position	868
Plan fiduciary net position as a percentage of the total pension liability	82.98%
 Safety Plan	
Proportion of the net pension liability	0.04919%
Proportionate share of the net pension liability	\$ 3,060,592
Covered employee payroll	805,861
Proportionate share of the net pension liability as a percentage of covered employee payroll	379.79%
Plan's fiduciary net position	11,458,427
Plan fiduciary net position as a percentage of the total pension liability	78.92%

* The City implemented GASB 68 for fiscal year June 30, 2015, therefore only one year is shown.

COUNTY OF SIERRA
Required Supplementary Information
County Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2015
Last 10 Years*

	2015
Miscellaneous Plan	
Contractually required contribution (actuarially determined)	\$ 698,046
Contributions in relation to the actuarially determined contributions	(698,046)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 4,423,619
Contributions as a percentage of covered employee payroll	15.78%
 Miscellaneous PEPR Plan	
Contractually required contribution (actuarially determined)	\$ 13,379
Contributions in relation to the actuarially determined contributions	(13,379)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 19,742
Contributions as a percentage of covered employee payroll	67.77%
 Safety Plan	
Contractually required contribution (actuarially determined)	\$ 312,711
Contributions in relation to the actuarially determined contributions	(312,711)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 805,861
Contributions as a percentage of covered employee payroll	38.80%

* The City implemented GASB 68 for fiscal year June 30, 2015, therefore only one year is shown.

COUNTY OF SIERRA
Required Supplementary Information
Notes to County Pension Plans
For the Year Ended June 30, 2015

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

There were no changes in assumptions or benefits in calculating the net pension liability.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

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

Valuation Date	6/30/2013
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years as of the valuation date
Asset valuation method	15-year smoothed market
Inflation	2.75%
Salary increases	3.3% to 14.2% depending on age, service, and type of employment
Investment rate of return	7.75%, net of pension plan investment expense, including inflation
Retirement age	55 years

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

Valuation Date	6/30/2013
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	3.3% to 14.2% depending on age, service, and type of employment
Investment rate of return	7.5%, net of pension plan investment and administrative expense, including inflation
Retirement age	57 years

COUNTY OF SIERRA
Required Supplementary Information
County OPEB Plan
Schedule of Funding Progress
For the Year Ended June 30, 2015

SCHEDULE OF FUNDING PROGRESS

The Schedule of Funding Progress - Other Postemployment Benefits provides a consolidated snapshot of the County's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the OPEB plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

The table below shows a three year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of July 1, 2014, for the County Other Postemployment Benefit Plan.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage Of Covered Payroll
June 30, 2009	\$ -	\$ 2,306,169	\$2,306,169	0.00%	\$ 5,489,039	42.00%
July 1, 2011	-	1,945,464	1,945,464	0.00%	5,596,985	34.80%
July 1, 2014	-	1,829,931	1,829,931	0.00%	4,423,122	41.37%

COUNTY OF SIERRA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 3,616,728	\$ 3,616,728	\$ 3,635,243	\$ 18,515
Licenses, permits, and franchises	69,300	69,300	104,143	34,843
Fines and forfeitures	46,000	46,000	53,946	7,946
Intergovernmental	1,213,141	1,240,205	1,016,179	(224,026)
Use of money and property	30	30	45,927	45,897
Charges for services	1,451,733	1,451,733	1,307,596	(144,137)
Other revenues	95,615	95,615	214,964	119,349
Total Revenues	<u>6,492,547</u>	<u>6,519,611</u>	<u>6,377,998</u>	<u>(141,613)</u>
EXPENDITURES				
Current:				
General government	2,800,589	2,819,615	2,435,783	383,832
Public protection	4,386,065	4,830,359	4,189,417	640,942
Health and welfare	10,088	10,544	10,923	(379)
Public assistance	67,756	72,756	54,666	18,090
Education	46,703	46,703	40,910	5,793
Culture and recreation	458,160	485,224	145,326	339,898
Public ways and facilities	26,726	26,966	40,261	(13,295)
Debt service:				
Principal	-	-	52,176	(52,176)
Capital outlay	-	-	457,023	(457,023)
Total Expenditures	<u>7,796,087</u>	<u>8,292,167</u>	<u>7,426,485</u>	<u>865,682</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,303,540)</u>	<u>(1,772,556)</u>	<u>(1,048,487)</u>	<u>724,069</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,292,654	1,587,570	1,227,590	(359,980)
Transfers out	(177,660)	(189,660)	(345,392)	(155,732)
Debt proceeds	-	-	427,273	427,273
Total Other Financing Sources (Uses)	<u>1,114,994</u>	<u>1,397,910</u>	<u>1,309,471</u>	<u>(88,439)</u>
Net Change in Fund Balance	<u>(188,546)</u>	<u>(374,646)</u>	<u>260,984</u>	<u>635,630</u>
Fund Balance - Beginning	<u>793,694</u>	<u>793,694</u>	<u>793,694</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 605,148</u>	<u>\$ 419,048</u>	<u>\$ 1,054,678</u>	<u>\$ 635,630</u>

COUNTY OF SIERRA
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 5,292,270	\$ 5,357,270	\$ 2,176,868	\$ (3,180,402)
Charges for services	390,000	390,000	597,825	207,825
Other revenues	5,000	5,000	28,530	23,530
Total Revenues	<u>5,687,270</u>	<u>5,752,270</u>	<u>2,803,223</u>	<u>(2,949,047)</u>
EXPENDITURES				
Current:				
Public ways and facilities	2,201,461	2,266,461	2,255,831	10,630
Debt service:				
Principal	91,014	91,014	86,231	4,783
Interest and other charges	-	-	4,785	(4,785)
Capital outlay	3,594,286	3,594,286	292,795	3,301,491
Total Expenditures	<u>5,886,761</u>	<u>5,951,761</u>	<u>2,639,642</u>	<u>3,312,119</u>
Excess of Revenues Over (Under) Expenditures	<u>(199,491)</u>	<u>(199,491)</u>	<u>163,581</u>	<u>363,072</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	87,921	87,921	87,921	-
Transfers out	-	-	(154,528)	(154,528)
Total Other Financing Sources (Uses)	<u>87,921</u>	<u>87,921</u>	<u>(66,607)</u>	<u>(154,528)</u>
Net Change in Fund Balance	<u>(111,570)</u>	<u>(111,570)</u>	<u>96,974</u>	<u>208,544</u>
Fund Balance - Beginning	<u>485,893</u>	<u>485,893</u>	<u>485,893</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 374,323</u>	<u>\$ 374,323</u>	<u>\$ 582,867</u>	<u>\$ 208,544</u>

COUNTY OF SIERRA
Required Supplementary Information
Budgetary Comparison Schedule
Human Services - Major Special Revenue Fund
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 2,187,850	\$ 2,187,850	\$ 2,718,269	\$ 530,419
Use of money	-	-	991	991
Other revenues	27,500	27,500	2,190	(25,310)
Total Revenues	<u>2,215,350</u>	<u>2,215,350</u>	<u>2,721,450</u>	<u>506,100</u>
EXPENDITURES				
Current:				
Public assistance	2,812,621	2,812,621	1,740,805	1,071,816
Total Expenditures	<u>2,812,621</u>	<u>2,812,621</u>	<u>1,740,805</u>	<u>1,071,816</u>
Excess of Revenues Over (Under) Expenditures	<u>(597,271)</u>	<u>(597,271)</u>	<u>980,645</u>	<u>1,577,916</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	805,000	805,000	-	(805,000)
Transfers out	(922,426)	(1,012,915)	(225,354)	787,561
Total Other Financing Sources (Uses)	<u>(117,426)</u>	<u>(207,915)</u>	<u>(225,354)</u>	<u>(17,439)</u>
Net Change in Fund Balance	<u>(714,697)</u>	<u>(805,186)</u>	<u>755,291</u>	<u>1,560,477</u>
Fund Balance - Beginning	<u>2,788,411</u>	<u>2,788,411</u>	<u>2,788,411</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,073,714</u>	<u>\$ 1,983,225</u>	<u>\$ 3,543,702</u>	<u>\$ 1,560,477</u>

COUNTY OF SIERRA
Required Supplementary Information
Budgetary Comparison Schedule
Public Health and Drug Programs - Major Special Revenue Fund
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental	\$ 2,675,238	\$ 2,675,238	\$ 3,574,364	\$ 899,126
Use of money	6,000	6,000	36,015	30,015
Charges for services	29,200	29,200	47,622	18,422
Other revenues	-	-	1,422	1,422
Total Revenues	<u>2,710,438</u>	<u>2,710,438</u>	<u>3,659,423</u>	<u>948,985</u>
EXPENDITURES				
Current:				
Health and welfare	3,180,131	3,215,131	2,645,586	569,545
Total Expenditures	<u>3,180,131</u>	<u>3,215,131</u>	<u>2,645,586</u>	<u>569,545</u>
Excess of Revenues Over (Under) Expenditures	<u>(469,693)</u>	<u>(504,693)</u>	<u>1,013,837</u>	<u>1,518,530</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,127,785	2,218,274	60,981	(2,157,293)
Transfers out	(1,715,029)	(1,715,029)	-	1,715,029
Total Other Financing Sources (Uses)	<u>412,756</u>	<u>503,245</u>	<u>60,981</u>	<u>(442,264)</u>
Net Change in Fund Balance	<u>(56,937)</u>	<u>(1,448)</u>	<u>1,074,818</u>	<u>1,076,266</u>
Fund Balance - Beginning	<u>5,395,993</u>	<u>5,395,993</u>	<u>5,395,993</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,339,056</u>	<u>\$ 5,394,545</u>	<u>\$ 6,470,811</u>	<u>\$ 1,076,266</u>

COUNTY OF SIERRA
Required Supplementary Information
Notes to Budgetary Comparison Schedules
For the Year Ended June 30, 2015

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 budgets to actual results for the County's General and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

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

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

- (1) The County Administrative Officer submits to the Board of Supervisors a recommended draft 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 Administrative Officer 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 Statements

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Nonmajor Governmental Funds

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COUNTY OF SIERRA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue	Debt Service	Total
ASSETS			
Cash and investments	\$ 1,844,849	\$ 69,503	\$ 1,914,352
Receivables:			
Taxes	5,219	-	5,219
Intergovernmental	311,034	47,936	358,970
Deposits	-	775	775
Due from other funds	6,014	-	6,014
Total Assets	\$ 2,167,116	\$ 118,214	\$ 2,285,330
LIABILITIES			
Accounts payable	\$ 7,576	\$ -	\$ 7,576
Salaries and benefits payable	3,798	-	3,798
Due to other funds	47,760	-	47,760
Total Liabilities	59,134	-	59,134
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	40,000	-	40,000
Total Deferred Inflows of Resources	40,000	-	40,000
FUND BALANCES			
Restricted	2,072,988	118,214	2,191,202
Unassigned	(5,006)	-	(5,006)
Total Fund Balances	2,067,982	118,214	2,186,196
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,167,116	\$ 118,214	\$ 2,285,330

COUNTY OF SIERRA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue	Debt Service	Total
REVENUES			
Taxes and assessments	\$ 148,935	\$ -	\$ 148,935
Fines and forfeitures	31,237	-	31,237
Intergovernmental	1,710,717	75,000	1,785,717
Use of money and property	3,184	346	3,530
Charges for services	177,741	-	177,741
Other revenues	30,239	25,068	55,307
	2,102,053	100,414	2,202,467
Total Revenues			
EXPENDITURES			
Current:			
General government	223,439	795	224,234
Public protection	179,915	-	179,915
Public ways and facilities	217,854	-	217,854
Debt service:			
Principal	-	377,000	377,000
Interest and other charges	-	177,100	177,100
Capital Outlay	83,933	-	83,933
	705,141	554,895	1,260,036
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	1,396,912	(454,481)	942,431
OTHER FINANCING SOURCES (USES)			
Transfers in	11,508	571,839	583,347
Transfers out	(1,232,955)	-	(1,232,955)
	(1,221,447)	571,839	(649,608)
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	175,465	117,358	292,823
Fund Balances - Beginning	1,892,517	856	1,893,373
Fund Balances - Ending	\$ 2,067,982	\$ 118,214	\$ 2,186,196

Nonmajor Governmental Funds

- **Special Revenue Funds**

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COUNTY OF SIERRA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2015

	<u>Fish and Game</u>	<u>Aviation</u>	<u>Predator Control</u>	<u>Clerk Recorder</u>	<u>Court Fines</u>
ASSETS					
Cash and investments	\$ 2,616	\$ -	\$ 604	\$ 54,982	\$ 46,601
Receivables:					
Taxes	-	-	-	-	-
Intergovernmental	-	40,000	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 2,616</u>	<u>\$ 40,000</u>	<u>\$ 604</u>	<u>\$ 54,982</u>	<u>\$ 46,601</u>
LIABILITIES					
Accounts payable	\$ -	\$ 96	\$ -	\$ 213	\$ -
Salaries and benefits payable	-	-	-	-	-
Due to other funds	-	4,910	-	-	-
Total Liabilities	<u>-</u>	<u>5,006</u>	<u>-</u>	<u>213</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	40,000	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	2,616	-	604	54,769	46,601
Unassigned	-	(5,006)	-	-	-
Total Fund Balances (Deficits)	<u>2,616</u>	<u>(5,006)</u>	<u>604</u>	<u>54,769</u>	<u>46,601</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,616</u>	<u>\$ 40,000</u>	<u>\$ 604</u>	<u>\$ 54,982</u>	<u>\$ 46,601</u>

Law Enforcement	Board of Supervisors	Fire Safe	Tax Related Costs Trust	Office of Emergency Services	Special Districts Under the Board	Total
\$ 1,279,041	\$ 71,572	\$ 131,424	\$ 38,522	\$ -	\$ 219,487	\$ 1,844,849
-	-	-	-	-	5,219	5,219
218,241	-	-	-	52,793	-	311,034
6,014	-	-	-	-	-	6,014
<u>\$ 1,503,296</u>	<u>\$ 71,572</u>	<u>\$ 131,424</u>	<u>\$ 38,522</u>	<u>\$ 52,793</u>	<u>\$ 224,706</u>	<u>\$ 2,167,116</u>
\$ 2,063	\$ -	\$ -	\$ 943	\$ -	\$ 4,261	\$ 7,576
-	-	-	-	-	3,798	3,798
6,014	-	-	-	36,836	-	47,760
<u>8,077</u>	<u>-</u>	<u>-</u>	<u>943</u>	<u>36,836</u>	<u>8,059</u>	<u>59,134</u>
-	-	-	-	-	-	40,000
-	-	-	-	-	-	40,000
1,495,219	71,572	131,424	37,579	15,957	216,647	2,072,988
-	-	-	-	-	-	(5,006)
<u>1,495,219</u>	<u>71,572</u>	<u>131,424</u>	<u>37,579</u>	<u>15,957</u>	<u>216,647</u>	<u>2,067,982</u>
<u>\$ 1,503,296</u>	<u>\$ 71,572</u>	<u>\$ 131,424</u>	<u>\$ 38,522</u>	<u>\$ 52,793</u>	<u>\$ 224,706</u>	<u>\$ 2,167,116</u>

COUNTY OF SIERRA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2015

	<u>Fish and Game</u>	<u>Aviation</u>	<u>Predator Control</u>	<u>Clerk Recorder</u>	<u>Court Fines</u>
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	643	-	-	-	1,843
Intergovernmental	-	-	66	-	-
Use of money and property	-	-	-	-	-
Charges for services	-	-	-	106,640	-
Other revenues	224	-	-	2,436	-
Total Revenues	<u>867</u>	<u>-</u>	<u>66</u>	<u>109,076</u>	<u>1,843</u>
EXPENDITURES					
Current:					
General government	813	-	-	103,068	-
Public protection	-	-	-	-	-
Public ways and facilities	-	19,108	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>813</u>	<u>19,108</u>	<u>-</u>	<u>103,068</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>54</u>	<u>(19,108)</u>	<u>66</u>	<u>6,008</u>	<u>1,843</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(26,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,000)</u>	<u>-</u>
Net Change in Fund Balances	54	(19,108)	66	(19,992)	1,843
Fund Balances - Beginning	<u>2,562</u>	<u>14,102</u>	<u>538</u>	<u>74,761</u>	<u>44,758</u>
Fund Balances - Ending	<u>\$ 2,616</u>	<u>\$ (5,006)</u>	<u>\$ 604</u>	<u>\$ 54,769</u>	<u>\$ 46,601</u>

Law Enforcement	Board of Supervisors	Fire Safe	Tax Related Costs Trust	Office of Emergency Services	Special Districts Under the Board	Total
\$ -	\$ -	\$ -	\$ 2,110	\$ -	\$ 146,825	\$ 148,935
3,351	25,400	-	-	-	-	31,237
1,548,104	-	29,164	-	133,383	-	1,710,717
2,005	-	-	-	-	1,179	3,184
-	-	-	1,841	-	69,260	177,741
414	18,369	-	6,408	2,369	19	30,239
<u>1,553,874</u>	<u>43,769</u>	<u>29,164</u>	<u>10,359</u>	<u>135,752</u>	<u>217,283</u>	<u>2,102,053</u>
-	11,750	-	10,948	-	96,860	223,439
89,556	25,286	47,315	-	17,758	-	179,915
-	9	-	-	-	198,737	217,854
-	-	-	-	74,853	9,080	83,933
<u>89,556</u>	<u>37,045</u>	<u>47,315</u>	<u>10,948</u>	<u>92,611</u>	<u>304,677</u>	<u>705,141</u>
<u>1,464,318</u>	<u>6,724</u>	<u>(18,151)</u>	<u>(589)</u>	<u>43,141</u>	<u>(87,394)</u>	<u>1,396,912</u>
-	-	-	-	-	11,508	11,508
(1,185,330)	-	(12,000)	-	-	(9,625)	(1,232,955)
(1,185,330)	-	(12,000)	-	-	1,883	(1,221,447)
278,988	6,724	(30,151)	(589)	43,141	(85,511)	175,465
<u>1,216,231</u>	<u>64,848</u>	<u>161,575</u>	<u>38,168</u>	<u>(27,184)</u>	<u>302,158</u>	<u>1,892,517</u>
<u>\$ 1,495,219</u>	<u>\$ 71,572</u>	<u>\$ 131,424</u>	<u>\$ 37,579</u>	<u>\$ 15,957</u>	<u>\$ 216,647</u>	<u>\$ 2,067,982</u>

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Nonmajor Governmental Funds

- **Debt Service Fund**

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COUNTY OF SIERRA
Combining Balance Sheet
Nonmajor Debt Service Fund
June 30, 2015

	Debt Service	Debt Service Court	Totals
ASSETS			
Cash and investments	\$ (5,843)	\$ 75,346	\$ 69,503
Receivables:			
Intergovernmental	47,936	-	47,936
Deposits	775	-	775
Total Assets	\$ 42,868	\$ 75,346	\$ 118,214
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
FUND BALANCE			
Restricted	42,868	75,346	118,214
Total Fund Balance	42,868	75,346	118,214
Total Liabilities and Fund Balance	\$ 42,868	\$ 75,346	\$ 118,214

COUNTY OF SIERRA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Debt Service Fund
For the Year Ended June 30, 2015

	<u>Debt Service</u>	<u>Debt Service Court</u>	<u>Totals</u>
REVENUES			
Intergovernmental	\$ -	\$ 75,000	\$ 75,000
Use of money	-	346	346
Other revenues	25,068	-	25,068
Total Revenues	<u>25,068</u>	<u>75,346</u>	<u>100,414</u>
EXPENDITURES			
Current:			
General government	795	-	795
Debt service:			
Principal	377,000	-	377,000
Interest and other charges	177,100	-	177,100
Total Expenditures	<u>554,895</u>	<u>-</u>	<u>554,895</u>
Excess of Revenues Over (Under) Expenditures	<u>(529,827)</u>	<u>75,346</u>	<u>(454,481)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	571,839	-	571,839
Total Other Financing Sources (Uses)	<u>571,839</u>	<u>-</u>	<u>571,839</u>
Net Change in Fund Balance	42,012	75,346	117,358
Fund Balance - Beginning	<u>856</u>	<u>-</u>	<u>856</u>
Fund Balance - Ending	<u>\$ 42,868</u>	<u>\$ 75,346</u>	<u>\$ 118,214</u>

Nonmajor Governmental Funds

- **Special Districts Under the Board (A nonmajor special revenue fund)**

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COUNTY OF SIERRA
Combining Balance Sheet
Special Districts Under the Board
(A Nonmajor Special Revenue Fund)
June 30, 2015

	<u>Co. Service Area #1</u>	<u>Co. Service Area #2</u>	<u>Co. Service Area #3</u>	<u>Co. Service Area #4</u>
ASSETS				
Cash and investments	\$ -	\$ 5,092	\$ -	\$ 6,843
Receivables:				
Taxes	338	646	451	212
	<u>338</u>	<u>646</u>	<u>451</u>	<u>212</u>
Total Assets	<u>\$ 338</u>	<u>\$ 5,738</u>	<u>\$ 451</u>	<u>\$ 7,055</u>
LIABILITIES				
Accounts payable	\$ 44	\$ 16	\$ 1,078	\$ 31
Salaries and benefits payable	-	-	-	-
	<u>44</u>	<u>16</u>	<u>1,078</u>	<u>31</u>
Total Liabilities	<u>44</u>	<u>16</u>	<u>1,078</u>	<u>31</u>
FUND BALANCES				
Restricted	294	5,722	(627)	7,024
	<u>294</u>	<u>5,722</u>	<u>(627)</u>	<u>7,024</u>
Total Fund Balances	<u>294</u>	<u>5,722</u>	<u>(627)</u>	<u>7,024</u>
Total Liabilities and Fund Balances	<u>\$ 338</u>	<u>\$ 5,738</u>	<u>\$ 451</u>	<u>\$ 7,055</u>

Co. Service Area #5	Sierra Brooks Water	Verdi Fire Zone	Total
\$ -	\$ 187,248	\$ 20,304	\$ 219,487
486	3,086	-	5,219
<u>\$ 486</u>	<u>\$ 190,334</u>	<u>\$ 20,304</u>	<u>\$ 224,706</u>
\$ 88	\$ 3,004	\$ -	\$ 4,261
-	3,798		3,798
88	6,802	-	8,059
398	183,532	20,304	216,647
398	183,532	20,304	216,647
<u>\$ 486</u>	<u>\$ 190,334</u>	<u>\$ 20,304</u>	<u>\$ 224,706</u>

COUNTY OF SIERRA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Special Districts Under the Board
(A Nonmajor Special Revenue Fund)
For the Year Ended June 30, 2015

	Co. Service Area #1	Co. Service Area #2	Co. Service Area #3	Co. Service Area #4
REVENUES				
Taxes and assessments	\$ 9,206	\$ 23,833	\$ 13,584	\$ 6,157
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
	-	-	-	-
Total Revenues	<u>9,206</u>	<u>23,833</u>	<u>13,584</u>	<u>6,157</u>
EXPENDITURES				
Current:				
General government	14,372	38,652	15,256	6,223
Public ways and facilities	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Total Expenditures	<u>14,372</u>	<u>38,652</u>	<u>15,256</u>	<u>6,223</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,166)</u>	<u>(14,819)</u>	<u>(1,672)</u>	<u>(66)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,060	-	2,592	-
Transfers out	(121)	(2,501)	(1,549)	(70)
	-	-	-	-
Total Other Financing Sources (Uses)	<u>4,939</u>	<u>(2,501)</u>	<u>1,043</u>	<u>(70)</u>
Net Change in Fund Balances	<u>(227)</u>	<u>(17,320)</u>	<u>(629)</u>	<u>(136)</u>
Fund Balances - Beginning	<u>521</u>	<u>23,042</u>	<u>2</u>	<u>7,160</u>
Fund Balances - Ending	<u>\$ 294</u>	<u>\$ 5,722</u>	<u>\$ (627)</u>	<u>\$ 7,024</u>

Co. Service Area #5	Sierra Brooks Water	Verdi Fire Zone	Total
\$ 13,100	\$ 80,945	\$ -	\$ 146,825
-	1,053	126	1,179
-	65,745	3,515	69,260
-	19	-	19
<u>13,100</u>	<u>147,762</u>	<u>3,641</u>	<u>217,283</u>
17,357	-	5,000	96,860
-	198,737	-	198,737
-	9,080	-	9,080
<u>17,357</u>	<u>207,817</u>	<u>5,000</u>	<u>304,677</u>
<u>(4,257)</u>	<u>(60,055)</u>	<u>(1,359)</u>	<u>(87,394)</u>
3,856	-	-	11,508
(18)	(5,366)	-	(9,625)
<u>3,838</u>	<u>(5,366)</u>	<u>-</u>	<u>1,883</u>
(419)	(65,421)	(1,359)	(85,511)
<u>817</u>	<u>248,953</u>	<u>21,663</u>	<u>302,158</u>
<u>\$ 398</u>	<u>\$ 183,532</u>	<u>\$ 20,304</u>	<u>\$ 216,647</u>

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Nonmajor Proprietary Fund

- **Enterprise Fund**

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COUNTY OF SIERRA
Combining Statement of Net Position
Nonmajor Proprietary Fund
June 30, 2015

	Transit	Total
ASSETS		
Current Assets:		
Cash and investments	\$ 7,263	\$ 7,263
Total Current Assets	7,263	7,263
Noncurrent Assets:		
Capital Assets :		
Depreciable, net	101,166	101,166
Total Noncurrent Assets	101,166	101,166
Total Assets	108,429	108,429
LIABILITIES		
Current Liabilities:		
Due to other funds	-	-
Total Current Liabilities	-	-
Total Liabilities	-	-
NET POSITION		
Investment in capital assets	101,166	101,166
Unrestricted	7,263	7,263
Total Net Position	\$ 108,429	\$ 108,429

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

COUNTY OF SIERRA
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Nonmajor Proprietary Fund
For the Year Ended June 30, 2015

	Transit	Total
OPERATING REVENUES		
Passenger fares	\$ 18,878	\$ 18,878
Total Operating Revenues	18,878	18,878
OPERATING EXPENSES		
Purchased transportation	116,878	116,878
Administration	1,154	1,154
Depreciation	36,655	36,655
Total Operating Expenses	154,687	154,687
Operating Income (Loss)	(135,809)	(135,809)
NON-OPERATING REVENUES (EXPENSES)		
Local transportation funds	59,154	59,154
Intergovernmental	160,263	160,263
Interest income	(167)	(167)
Total Non-Operating Revenues (Expenses)	219,250	219,250
Income (Loss) Before Contributions and Transfers	83,441	83,441
Transfers out	(587)	(587)
Change in Net Position	82,854	82,854
Total Net Position - Beginning	25,575	25,575
Total Net Position - Ending	\$ 108,429	\$ 108,429

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

COUNTY OF SIERRA
Combining Statement of Cash Flows
Nonmajor Proprietary Fund
For the Year Ended June 30, 2015

	Transit	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 18,878	\$ 18,878
Payments to suppliers	(118,032)	(118,032)
	(99,154)	(99,154)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Local transportation funds	59,154	59,154
Intergovernmental revenue received	160,263	160,263
Interfund loans repaid	(9,317)	(9,317)
	210,100	210,100
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(103,516)	(103,516)
	(103,516)	(103,516)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	(167)	(167)
	(167)	(167)
Net Increase (Decrease) in Cash and Cash Equivalents	7,263	7,263
Balance - Beginning	-	-
Balance - Ending	\$ 7,263	\$ 7,263
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (135,809)	\$ (135,809)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	36,655	36,655
	(99,154)	(99,154)
Net Cash Provided (Used) by Operating Activities	\$ (99,154)	\$ (99,154)

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

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Fiduciary Funds

- **Trust and Agency Funds**

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COUNTY OF SIERRA
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2015

	<u>Special Districts Governed by Local Boards</u>	<u>School Districts</u>	<u>Trial Court</u>	<u>Other Investment Trust Funds</u>	<u>Total Investment Trust Funds</u>
ASSETS					
Cash and investments	\$ 797,915	\$ 6,011,769	\$ 93,839	\$ 47,986	\$ 6,951,509
Total Assets	<u>797,915</u>	<u>6,011,769</u>	<u>93,839</u>	<u>47,986</u>	<u>6,951,509</u>
NET POSITION					
Held in trust for pool participants	<u>\$ 797,915</u>	<u>\$ 6,011,769</u>	<u>\$ 93,839</u>	<u>\$ 47,986</u>	<u>\$ 6,951,509</u>

COUNTY OF SIERRA
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ending June 30, 2015

	Special Districts Governed by Local Boards	School Districts	Trial Court	Other Investment Trust Funds	Total Investment Trust Funds
ADDITIONS					
Contributions to investment pool	\$ 139,866	\$ 1,570,714	\$ 12,323	\$ 2,986	\$ 1,725,889
Total Additions	<u>139,866</u>	<u>1,570,714</u>	<u>12,323</u>	<u>2,986</u>	<u>1,725,889</u>
DEDUCTIONS					
Distributions from investment pool	56,994	167,974	-	-	224,968
Total Deductions	<u>56,994</u>	<u>167,974</u>	<u>-</u>	<u>-</u>	<u>224,968</u>
Total Change in Net Position	82,872	1,402,740	12,323	2,986	1,500,921
Net Position - Beginning	<u>715,043</u>	<u>4,609,029</u>	<u>81,516</u>	<u>45,000</u>	<u>5,450,588</u>
Net Position - Ending	<u>\$ 797,915</u>	<u>\$ 6,011,769</u>	<u>\$ 93,839</u>	<u>\$ 47,986</u>	<u>\$ 6,951,509</u>

COUNTY OF SIERRA
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2015

	<u>County Departmental Agency</u>	<u>Total Agency Funds</u>
ASSETS		
Cash and investments	\$ 245,446	\$ 245,446
Taxes receivable	<u>373,497</u>	<u>373,497</u>
Total Assets	<u>\$ 618,943</u>	<u>\$ 618,943</u>
LIABILITIES		
Agency funds held for others	<u>\$ 618,943</u>	<u>\$ 618,943</u>
Total Liabilities	<u>\$ 618,943</u>	<u>\$ 618,943</u>

COUNTY OF SIERRA
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
COUNTY DEPARTMENTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 313,347	\$ 194,453	\$ 262,354	\$ 245,446
Taxes receivable	523,314	373,497	523,314	373,497
Due from other funds	9,317	-	9,317	-
Total Assets	\$ 845,978	\$ 567,950	\$ 794,985	\$ 618,943
LIABILITIES				
Agency funds held for others	\$ 845,978	\$ 567,950	\$ 794,985	\$ 618,943
Total Liabilities	\$ 845,978	\$ 567,950	\$ 794,985	\$ 618,943
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 313,347	\$ 194,453	\$ 262,354	\$ 245,446
Taxes receivable	523,314	373,497	523,314	373,497
Due from other funds	9,317	-	9,317	-
Total Assets	\$ 845,978	\$ 567,950	\$ 794,985	\$ 618,943
LIABILITIES				
Agency funds held for others	845,978	567,950	794,985	618,943
Total Liabilities	\$ 845,978	\$ 567,950	\$ 794,985	\$ 618,943

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: April 5, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Auditor APPROVING PARTY: Van Maddox PHONE NUMBER: 530-289-3269

AGENDA ITEM: Board of Supervisors Review of the County Audited Financial Statements

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Audit & Letter

BACKGROUND INFORMATION: Attached is the County Audited Financial Statements and the Independent Auditor's Management Letter. No material Findings.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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