TEHAMA COUNTY BOARD OF SUPERVISORS

Robert Burroughs, District 1
Tom Walker, District 2, Chairman
Steve Zane, District 3
Matt Hansen, District 4
Greg Jones, District 5, Vice Chair

Gabriel Hydrick
Chief Administrator

Margaret Long
County Counsel

Sean Houghtby
Clerk of the Board
(530) 527-3287

Board Chambers
727 Oak Street, Red Bluff, CA 96080
(530) 527-4655
http://www.tehama.gov

AGENDA FOR TUESDAY, MARCH 17, 2026

The Board of Supervisors welcomes you to their meetings which are regularly scheduled for each Tuesday. Your participation and interest are encouraged and appreciated. Members of the public may address the Board from the podium on items on the agenda when the matter is called. The Board reserves the right to limit the time devoted to any item on the agenda and to limit the time of any speaker.

The Board wishes to ensure that business is conducted in an orderly fashion and the public is asked to be courteous and polite when addressing the Board and to be respectful to others attending the Board meeting. The Board has adopted a Code of Conduct for the public attending these meetings. The Code of Conduct is posted in the Chambers and online at https://www.tehama.gov/wp-content/uploads/2025/09/PUBLIC-CODE-OF-CONDUCT.pdf. Any disorderly conduct which disrupts, disturbs, or otherwise impedes the orderly conduct of the Board meeting is prohibited.

Members of the public who are unable to attend in person may participate, listen and watch in the following ways:

1) To participate in the Board meeting, the public may listen and comment over the phone by calling: (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment.

2) Members of the public who are unable to attend in person may watch and listen via the web at: https://tehamacounty.legistar.com/Calendar.aspx. To comment on an upcoming agenda item, call (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment at the time the item is called.

The audio and live video streaming is being offered as a convenience. The Board meeting will continue even if there is a disruption. If there is a disruption, the public is encouraged to consider an alternate option listed above. If you have trouble connecting or accessing the meeting, contact the Board office for assistance at (530) 527-4655.

Please refer to the last page of the agenda for information on how to participate in the

meeting, as well as the various options being made available for members of the public to provide comment.

The County of Tehama does not discriminate on the basis of disability in admission to, access to, or operation of its buildings, facilities, programs, services, or activities. Questions, complaints, or requests for additional information regarding the Americans with Disabilities Act (ADA) may be forwarded to the County's ADA Coordinator: Tom Provine, County of Tehama, 727 Oak St., Red Bluff, CA 96080, Phone: (530) 527-4655. Individuals with disabilities who need auxiliary aids and/or services or other accommodations for effective communication in the County's programs and services are invited to make their needs and preferences known to the affected department or the ADA Coordinator. For aids or services needed for effective communication during Board of Supervisors meetings, please contact the ADA Coordinator two business days prior to the day of the meeting. This notice is available in accessible alternate formats from the affected department or the ADA Coordinator.

The Agenda is divided into two sections:

CONSENT AGENDA:

These items include routine financial and administrative actions and are usually approved by a single majority vote. Any Board member, staff member or interested person may request that an item be removed from the Consent Agenda for discussion on the Regular Agenda.

REGULAR AGENDA:

These items include significant financial and administrative actions of special interest that are usually approved individually by a majority vote. The Regular Agenda also includes noticed hearings and public hearings. The times on the agenda are approximate.

9:00 AM CALL TO ORDER / PLEDGE OF ALLEGIANCE

PLEASE TURN OFF OR MUTE YOUR CELL PHONE

PUBLIC COMMENT

This is a time set aside for members of the public to directly address the Board of Supervisors on any item of interest to the public that is within the subject matter jurisdiction of this board. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of section 54954.2 of the government code. This board has chosen to exercise its discretion and limit each speaker to three (3) minutes. Public Comment may be limited to the first 30 minutes of the meeting and if there are more speakers than this time limit will allow, the Chair may request that remaining speakers wait until the end of the meeting, at which point public comment may be reopened.

Members of the public will be allowed to address the Board of Supervisors regarding items appearing on the agenda at the time the item is called.

ANNOUNCEMENT OF AGENDA CORRECTIONS

BOARD OF SUPERVISORS STANDING AND AD HOC COMMITTEE

Receive reports from the following standing and ad hoc committees, and discussion and possible direction to the committees regarding future meetings and activities within each committee's assigned scope:

Personnel Procedures & Guidelines Ad Hoc Committee (Burroughs, Walker)

City of Red Bluff/Tehama County Ad Hoc Committee (Walker, Burroughs)

Rent Control Ordinance Ad Hoc (Jones, VACANT)

REPORTS OF MEETINGS ATTENDED INCLUDING AB1234

ANNOUNCEMENTS BY COUNTY DEPARTMENTS

This is an opportunity for a County Department to provide information to the Board and the general public. These announcements are to be as brief and concise as possible and not used to seek direction from the Board.

CONSENT AGENDA

1. GENERAL WARRANT REGISTER - 2/22/26 - 2/28/26 26-0294

2. AUDITOR'S CLAIMS 26-0296

a) Court Operations, 2026-53221, Stone Law Office, dba: Lindsay T. Stone, $2,040.00

3. SOCIAL SERVICES / COMMUNITY ACTION AGENCY 26-0327

a) AGREEMENT - Request approval and authorization for the Chief Deputy Director to sign Standard Agreement 26F-5049 between the Tehama County Community Action Agency and the California Department of Community Services and Development, to receive Community Services Block Grant (CSBG) funds in an amount not to exceed $302,929, effective 1/1/26 through 4/30/27

4. FIRE 26-0290

a) AGREEMENT / RESOLUTION - Request adoption of a resolution approving the Agreement with the California Department of Transportation for Statewide Bulk Fuel Services at the Mineral Caltrans Maintenance Station and further authorize the Fire Chief to sign the Agreement, for an amount not to exceed $8,000, effective 10/1/26 through 9/30/29

5. AUDITOR-CONTROLLER 26-0297

a) Request approval and authorization to file the Fiscal Year 2024/25 Annual Disclosure Report for the County of Tehama Certificates of Participation (COP) Series 2014 and Financial Loan for AIRCON - Energy Efficiency Program

6. SHERIFF / PURCHASING 26-0289

a) TRANSFER OF FUNDS: SHERIFF, B-50 - From Public Safety (106-301900), to Contingency (2002-59000), $121.47; and From Contingency (2002-59000), to Vehicles (2027-57605), $121.47 **(Requires a 4/5's vote)**

b) Request authorization for the Purchasing Agent to sign an amended purchase order to Downtown Ford for the acquisition of (1) one new 2025 Ford F150 Police Responder 4X4 in the amount of $52,237.63

7. SHERIFF'S OFFICE **26-0298**

a) AGREEMENT - Request approval and authorization for the Sheriff to sign the Letter of Agreement (LOA) No. 2026-44 with the U.S. Department of Justice Drug Enforcement Administration to accept funding to be used for locating and the eradication of illicit cannabis plants, in the amount of $40,000, effective 10/1/25 through 9/30/26

8. SHERIFF'S OFFICE **26-0274**

a) TRANSFER OF FUNDS: SHERIFF, B-48 - From CALAIM (2032-4505723), to Contingency (2002-59000), $4,939.67; and From Contingency (2002-59000) to Overtime Compensation (2032-51012), $4,939.67 **(Requires a 4/5's vote)**

9. COMMITTEES & COMMISSIONS / SPECIAL DISTRICT **26-0292**

a) AIR POLLUTION CONTROL DISTRICT HEARING BOARD - One (1) appointment to fill the expired term of Tyler Christensen as a Public Member representative for a three year appointment, with the new term expiring 2/28/2029 (Interested Person: Tyler Christensen)

10. COMMITTEES & COMMISSIONS **26-0316**

a) TEHAMA COUNTY PUBLIC HEALTH ADVISORY BOARD - One (1) three-year term appointment for Matthew Sanchez as an alternate for voting member Elaina Silva, representing Tehama County Department of Social Services, with said term expiring 6/30/28 (Interested person: Matthew Sanchez)

REGULAR AGENDA

11. AMERICAN LEGION - Service Officer Norman L. Goodin **26-0050**

a) PROCLAMATION - Request adoption of the Proclamation recognizing March 29, 2026, as "Welcome Home Vietnam Veterans' Day," honoring all veterans and the volunteers who assist them

12. FIRST 5 TEHAMA - Executive Director Heidi Mendenhall **26-0356**

a) INFORMATIONAL PRESENTATION - Early Relational Health in Tehama County: Community Impact and First 5 Tehama Network Development

13. FIRE- Fire Chief Monty Smith **26-0287**

a) INFORMATIONAL PRESENTATION - Tehama County Fire Department Annual Report

14. FACILITIES MAINTENANCE - Director Levi Conner 26-0279

a) DONATION - Request approval and authorization for the Facilities Maintenance Director to accept the donation of gravel for Cone Grove Park from Civil War Days Third Excelsior Association, with a value of approximately $500

15. AUDITOR / CONTROLLER - Auditor / Controller Krista Peterson 26-0295

a) INFORMATIONAL PRESENTATION - PARS 115 Trust

16. AUDITOR / CONTROLLER - Auditor / Controller Krista Peterson 26-0326

a) RESOLUTION - Request adoption of a resolution approving the Auditor-Controller's Records Retention Schedule and Guide **(Requires a 4/5's vote)**

17. DISTRICT ATTORNEY - District Attorney Matthew D. Rogers 26-0310

a) TRANSFER OF FUNDS: DISTRICT ATTORNEY, B-52 - From CLR Realignment (2013-450570) to Contingency (2002-59000), $25,115; and from Contingency (2002-59000) to Standby Pay (2013-5101014), $23,286; to OASDI (2013-51021), $1,782; and to Unemployment Insurance (2013-51031), $47. **(Requires a 4/5's vote)**

18. SHERIFF'S OFFICE 26-0299

a) AGREEMENT - Request approval and authorization for the Sheriff and the Chairman to sign Amendment No. 1 to Misc. Agree. 2024-012 with Cardan Aircraft Services, Inc., thereby increasing the maximum compensation payable not to exceed $125,000, commencing 9/1/23 and shall terminate on 6/30/26 *(Subject to receipt of required insurance documentation)*

19. SHERIFF / PERSONNEL - Sheriff Dave Kain 26-0308

a) OTHER THAN "A" STEP - Request approval to appoint applicant as Sheriff's Supervising Communications Dispatcher - Extra Help, Range 34, Step E, upon successful completion of all pre-employment requirements

20. COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM - Administrative Services Director Tom Provine 26-0354

a) RESOLUTION - Request adoption of a resolution approving an application for funding and the execution of a grant agreement and any amendments thereto from the 2025 funding year of the State Community Development Block Grant (CDBG) Program

21. TEHAMA COUNTY PARKS & RECREATION 26-0372

a) Board discussion and possible action regarding casting of ballot for election of three (3) Directors to the Los Molinos Mutual Water Company for three-year terms, beginning 3/26/26

1:30 P.M.

22. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0252

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's

recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Eva Elizabeth Flores Ramires (owner at time of abatement)
Jimmy Tang (current owner)
Site Address: 16715 Blue Oak Rd., Cottonwood
APN: 007-032-008 and 007-032-007 ("Premises") (District 4)
Case No: EHCE-25-3

23. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0263

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Juliana Vazquez Torrez, Jose Guadalupe Castillo Sanchez, c/o Misael Castillo Vazquez
Site Address: 23172 Hamilton Ave., Gerber
APN: 063-210-014 ("Premises") (District 4)
Case No: EHCE-25-6

24. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0251

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Oscar Moreno Sanchez (owner at time of abatement)
Jose Alberto Mendoza Rubio (current owner)
Site Address: 17062 Laramie Point Corning, RTR
APN: 062-430-018 ("Premises") (District 4)
Case No: EHCE 23-22

25. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0241

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Hector Alvarado
Site Address: 7980 Hernandez Rd., Gerber
APN: 064-280-017 ("Premises") (District 4)
Case No: EHCE-25-19

26. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0262

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Mario Martinez
Site Address: 23175 Third St., Proberta
APN: 037-181-009 ("Premises") (District 2)
Case No: EHCE-24-38

27. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins 26-0325

a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner: Maria Morales Pimentel
Site Address: 16501 Endeavor Lane, Red Bluff
APN: 007-260-031 ("Premises") (District 1)
Case No: EHCE21-64

28. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins 26-0311

a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Suhua Li
Site Address: 19705 Executive Dr. Corning
APN: 061-280-032 District 4
Case No: CE24-17

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

29. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins 26-0319

a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Suhua Li
Site Address: 19705 Executive Dr. Corning
APN: 061-280-032 District 4
Case No: CE24-106

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

30. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins **26-0303**

a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Juan Alatorre, deceased and Jorge Garcia
c/o Isaias Alatorre
Site Address: 22620 Hawley Rd., Orland
APN: 089-220-032 District 4
Case No: CE23-118

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

31. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins **26-0305**

a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the

administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Juan Alatorre, deceased and Jorge Garcia
c/o Isaias Alatorre
Site Address: 22620 Hawley Rd., Orland
APN: 089-220-032 District 4
Case No: CE-24-49

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

32. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins 26-0309

a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: George Bascom Else, deceased
Site Address: 4685 D Street, Vina
APN: 079-360-012 District 5
Case No: CE-25-139

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

33. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins 26-0322

a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Raymond Kimber and Leona Kimber
Site Address: 208 Samson Ave., Gerber
APN: 064-183-001 District 5
Case No: CE-25-106

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

34. ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins 26-0323

a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Janice M Hines
Site Address: 145 Gurnsey Ave., Red Bluff
APN: 041-270-023 District 3
Case No: CE22-254

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

FUTURE AGENDA ITEMS

Future Agenda Items is an opportunity for a Board member to present a topic to the full Board and County Departments and allow the Board to express majority that staff should be directed to address the issue and bring it back to the full Board as an agendized matter. This is not a time for the Board to address the merits or express their opinions on the issue but solely to decide if staff should expend resources in researching and preparing documents for consideration at a public board meeting. More complex issues may result in a future study session.

CLOSED SESSION

Members of the public may address the Closed Session matters at the time the closed session is announced.

35. CLOSED SESSION 26-0253

a) PERSONNEL / PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957)

Title: Part One of the Chief Administrator Annual Performance Evaluation Process

REPORTABLE ACTIONS FROM CLOSED SESSION

ADJOURN

Any written materials related to an open session item on this agenda that are submitted to the Board of Supervisors, and that are not exempt from disclosure under the Public Records Act, will be made available for public inspection at the Tehama County Clerk of the Board of Supervisors Office, 633 Washington St., Rm. 12 (P.O. Box 250), Red Bluff, California, 96080, (530) 527-3287 during normal business hours.

The deadline for items to be placed on the Board's agenda is 5 p.m. on the Wednesday Thirteen days prior to the meeting on Tuesday, unless a holiday intervenes. Items not listed on the Agenda can only be considered by the Board if they qualify under Government Code Section 54954.2(b) (typically this applies to items meeting criteria as an off-agenda emergency).

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS PURSUANT TO GOVERNMENT CODE SECTION 84308:

Members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (other than competitively bid, labor, or personal employment contracts), franchises, discretionary land use permits and other entitlements if the Board member received more than $250 in campaign contributions from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item since January 1, 2023. Members of the Board of Supervisors who have received, and applicants, contractors or their agents who have made, campaign contributions totaling more than $250 to a Board member since January 1, 2023, are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject hearing or by verbal disclosure at the time of the hearing.

WAYS TO PARTICIPATE, WATCH AND LISTEN DURING THE MEETING:

1) Attend in person in Board Chambers, Tehama County Administration Building, 727 Oak St., Red Bluff, CA 96080.

2) Listen and comment over the phone by calling: (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment.

3) Watch live video and listen at: https://tehamacounty.legistar.com/Calendar.aspx. To comment on an upcoming agenda item, call (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment at the time the item is called.

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PROVIDE PUBLIC COMMENT BEFORE THE MEETING BY:

1) Writing a letter to the Board of Supervisors at PO Box 250, Red Bluff, CA 96080.

2) Emailing: tcbos@tehama.gov. Written or emailed public comments received by 4:00 p.m. the day prior to the meeting will be provided to the Board members electronically or in written format and will become part of the public record.

PROVIDE PUBLIC COMMENT DURING THE MEETING BY:

1) In-Person: Board Chambers, Tehama County Administration Building, 727 Oak St., Red Bluff, CA 96080: Members of the public can provide comment in-person inside the Board of Supervisors' Chambers.

2) Over the Phone: Members of the public can call (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment. The public will be placed in a call-in queue until they are permitted into the meeting for comment.

COMMUNICATIONS received by the Board of Supervisors are on file and available for review in the Office of the Clerk of the Board.

MINUTES, AGENDAS, AGENDA MATERIAL, and ARCHIVED MATERIAL is available on our website at https://tehamacounty.legistar.com/Calendar.aspx

Tehama County

Agenda Request Form

File #: 26-0294 **Agenda Date:** 3/17/2026 **Agenda #:** 1.

GENERAL WARRANT REGISTER - 2/22/26 - 2/28/26

Requested Action(s)
Financial Impact:
As Listed.

Background Information:
Click here to enter Background Info.

Tehama County

TEBK400 - Check Register

Issue Dates between Feb 22, 2026 and Feb 28, 2026

Report Generated on: **Mar 2, 2026 8:11:27 AM**

Check Number	Check Date	Vendor	Vendor Name	Fund	Fund Description	Budget Unit-Account	Budget Unit Description	Description	Extended Amount
00000798	02/23/2026	100439	CORNING FORD JEEP CHRYSLER DOD	102	ROAD FUND	3011-57605	ROAD DEPARTMENT	Acct: 11285	$195.17
00000799	02/24/2026	132340	ANTELOPE AUTO REPAIR LLC	101	GENERAL FUND	2077-53170	PLANNING DEPARTM	Oil Change	$246.10
00000800	02/25/2026	102493	HUE & CRY SECURITY	101	GENERAL FUND	1074-53230	FACILITIES MAINT	904067	$262.00
00000801	02/25/2026	108325	STAPLES ADVANTAGE	101	GENERAL FUND	6021-53140	LIBRARY	6056080274	$84.83
00000802	02/25/2026	101719	THOMES CREEK ROCK	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	TCPW	$4,186.63
00000803	02/26/2026	100185	BEN'S TRUCK REPAIR INC	102	ROAD FUND	3011-532801	ROAD DEPARTMENT	Acct: 54500	$184.47
00000804	02/26/2026	100439	CORNING FORD JEEP CHRYSLER DOD	102	ROAD FUND	3011-53170	ROAD DEPARTMENT	Acct: 11285	$164.30
00000805	02/27/2026	132340	ANTELOPE AUTO REPAIR LLC	108	SOCIAL SERVICES	5013-53170	SOCIAL SERVICES	MAINTENANCE OF EQUIPMENT	$799.94
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	211	DENTAL INSURANCE	1112-53230	DENTAL	DENTAL FEE MAR-26	$2,067.00
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53150	MEDICAL	EPO MAR-26	$1,529,910.00
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53150	MEDICAL	LIFE FEE MAR-26	$3,818.31
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53150	MEDICAL	PPO MAR26	$8,871.00
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53150	MEDICAL	SUPPLEMENTAL LIFE MAR-26	$6,943.03
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53230	MEDICAL	ACTIVE EE NOTICES MAR-26	$32.00
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	212	MEDICAL	1103-53230	MEDICAL	MEDICAL FEE MAR-26	$272.00

Tehama County

TEBK400 - Check Register

Issue Dates between Feb 22, 2026 and Feb 28, 2026

Report Generated on: **Mar 2, 2026 8:11:27 AM**

Check Number	Check Date	Vendor	Vendor Name	Fund	Fund Description	Budget Unit-Account	Budget Unit Description	Description	Extended Amount
00008267	02/25/2026	V000603	SELF INSURED SERVICES LLC	213	VISION	1113-53230	VISION	VISION FEE MAR-25	$1,113.00
70886082	02/23/2026	132709	ALSCO GEYER IRRIGATION INC	101	GENERAL FUND	7021-53605	PARKS & RECREATI	301212	$41.91
70886084	02/23/2026	103939	AT&T	113	CHILD SUPPORT	5015-53120	CHILD SUPPORT SE	9391032837	$160.10
70886084	02/23/2026	103939	AT&T	113	CHILD SUPPORT	5015-53120	CHILD SUPPORT SE	9391032920	$31.86
70886084	02/23/2026	103939	AT&T	113	CHILD SUPPORT	5015-53120	CHILD SUPPORT SE	9391032924	$373.74
70886085	02/23/2026	103939	AT&T	101	GENERAL FUND	1023-53120	ASSESSOR	9391032897	$31.86
70886086	02/23/2026	V000910	BRIANNA HENDRIX	101	GENERAL FUND	101-102254	GENERAL FUND	ADPP PAYMENT 2/1-28/2026	$3,436.00
70886087	02/23/2026	103894	CARMONA'S APPLIANCE & MATTRESS	106	PUBLIC SAFETY	2013-53800	DISTRICT ATTORNE	INTERNAL ASSETS	$3,241.95
70886088	02/23/2026	133740	CHARTER COMMUNICATIONS HOLDING	101	GENERAL FUND	1074-53120	FACILITIES MAINT	176976701	$100.00
70886089	02/23/2026	134605	FASTENERS INC	101	GENERAL FUND	1074-53180	FACILITIES MAINT	0000640	$1.94
70886090	02/23/2026	V000233	GENUINE PARTS COMPANY INC	101	GENERAL FUND	1074-53170	FACILITIES MAINT	56355	$25.13
70886091	02/23/2026	113113	GREEN WASTE OF TEHAMA	101	GENERAL FUND	1074-53180	FACILITIES MAINT	10091	$43.86
70886092	02/23/2026	136121	HUNT & SONS LLC	601	AIR POLLUTION DI	60110-53291	AIR POLLUTION DI	6096	$39.16
70886093	02/23/2026	136121	HUNT & SONS LLC	101	GENERAL FUND	1074-53170	FACILITIES MAINT	6013	$96.31
70886093	02/23/2026	136121	HUNT & SONS LLC	101	GENERAL FUND	1074-53291	FACILITIES MAINT	6013	$786.88
70886094	02/23/2026	123790	LAUNDRY WORLD UNIFORM & LINEN	101	GENERAL FUND	7033-53140	RED BLUFF VETERA	W3053	$52.48
70886095	02/23/2026	123038	MENDES SUPPLY COMPANY	101	GENERAL FUND	1074-53140	FACILITIES MAINT	R083699	$21.29

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70886096	02/23/2026	101183	NORTH VALLEY DISTRIBUTING	101	GENERAL FUND	1074-53180	FACILITIES MAINT	428	$39.12
70886097	02/23/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	2065977939-9	$35.95
70886097	02/23/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	2107644603-4	$11.13
70886097	02/23/2026	101231	PACIFIC GAS & ELECTRIC	602	LOS MOLINOS LIGH	60210-53300	LOS MOLINOS LIGH	5857641234-8	$833.49
70886102	02/23/2026	105424	TEHAMA COUNTY DEPT OF EDUCATIO	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	PROFESSIONAL/ SPECIAL SERV	$428,779.91
70886103	02/23/2026	129624	AEGIS TREATMENT CENTERS, LLC	112	HEALTH SERVICES	40171-53230	DRUG & ALCOHOL	PROFESSIONAL/ SPECIAL SERV	$117,685.34
70886105	02/23/2026	V000558	B & T CA LLC	115	BUILDING & SAFET	2065-53170	BUILDING & SAFET	MAINTENANCE OF EQUIPMENT	$39.00
70886107	02/23/2026	129946	BRETT MCALLISTER	106	PUBLIC SAFETY	2013-53290	DISTRICT ATTORNE	RETAIL TOBACCO ENF TRAINING	$68.00
70886109	02/23/2026	108658	DEANN KNOWLES	108	SOCIAL SERVICES	5013-55401	SOCIAL SERVICES	SUPPORT AND CARE - OTHER	$50.00
70886110	02/23/2026	104716	DIVERSIFIED SERVICES/COPY CENT	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	459PA25	$73.00
70886111	02/23/2026	104716	DIVERSIFIED SERVICES/COPY CENT	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	459PA25	$37.63
70886113	02/23/2026	110076	HOUSING AND COMMUNITY DEVELOPM	115	BUILDING & SAFET	115-207795	BUILDING & SAFET	Hawes, Donald and Brian	$22.00
70886114	02/23/2026	110076	HOUSING AND COMMUNITY DEVELOPM	115	BUILDING & SAFET	115-207795	BUILDING & SAFET	Cesar Torres Arreola	$11.00
70886115	02/23/2026	136365	JESSICA MARTINEZ	101	GENERAL FUND	2077-53290	PLANNING DEPARTM	CCPDA FEB 3-6 2026	$197.00
70886119	02/23/2026	100235	MILTON BRUNER	106	PUBLIC SAFETY	2013-53290	DISTRICT ATTORNE	RETAIL TOBACCO ENF TRAINING	$68.00

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70886121	02/23/2026	104757	OFFICE DEPOT (BUSINESS SVCS DI	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	Acct# 89517192	$34.09
70886122	02/23/2026	104757	OFFICE DEPOT (BUSINESS SVCS DI	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	Acct# 89517192	$20.84
70886123	02/23/2026	130722	ROBERT SANDERS	106	PUBLIC SAFETY	2013-53290	DISTRICT ATTORNE	RETAIL TOBACCO ENF TRAINING	$68.00
70886126	02/23/2026	V000830	TRAVIS THOMAS	101	GENERAL FUND	5060-53290	VETERANS SERVICE	VETERAN'S RESOURCE CENTER	$26.88
70886127	02/24/2026	119080	ABC LEGAL SERVICES INC	113	CHILD SUPPORT	5015-53280	CHILD SUPPORT SE	108957	$70.00
70886128	02/24/2026	107355	AIRGAS USA LLC	105	FIRE FUND	2042-53170	FIRE SCH C VOL	2143997	$89.06
70886129	02/24/2026	103939	AT&T	101	GENERAL FUND	1031-53120	COUNTY COUNSEL	9391032908	$0.01
70886129	02/24/2026	103939	AT&T	105	FIRE FUND	2042-53120	FIRE SCH C VOL	9391069556	$112.77
70886130	02/24/2026	142466	CARREL'S OFFICE MACHINES	101	GENERAL FUND	2077-53170	PLANNING DEPARTM	11/1/2025 - 11/30/2025	$240.57
70886130	02/24/2026	142466	CARREL'S OFFICE MACHINES	101	GENERAL FUND	2077-53170	PLANNING DEPARTM	January Invoice	$62.48
70886132	02/24/2026	100376	CITY OF RED BLUFF	108	SOCIAL SERVICES	5013-53300	SOCIAL SERVICES	005573 - 000	$204.42
70886133	02/24/2026	100441	CORNING HEALTHCARE DISTRICT	108	SOCIAL SERVICES	5013-53260	SOCIAL SERVICES	MAR 2026 RENT #1728	$7,437.32
70886133	02/24/2026	100441	CORNING HEALTHCARE DISTRICT	112	HEALTH SERVICES	40121-53260	PUBLIC HEALTH	MAR 2026 RENT #1728	$2,431.07
70886133	02/24/2026	100441	CORNING HEALTHCARE DISTRICT	112	HEALTH SERVICES	40131-53260	MENTAL HEALTH	MAR 2026 RENT #1728	$876.21
70886133	02/24/2026	100441	CORNING HEALTHCARE DISTRICT	112	HEALTH SERVICES	40171-53260	DRUG & ALCOHOL	MAR 2026 RENT #1728	$876.21
70886134	02/24/2026	120435	DANIEL R KENNEDY	101	GENERAL FUND	5062-53260	COMMUNITY ACTION	1007112	$75.00

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70886134	02/24/2026	120435	DANIEL R KENNEDY	108	SOCIAL SERVICES	5013-53260	SOCIAL SERVICES	1007112	$565.00
70886135	02/24/2026	142511	GRAINGER INC	108	SOCIAL SERVICES	5013-53140	SOCIAL SERVICES	854859881	$638.24
70886136	02/24/2026	107663	HARBERT ROOFING, INC	108	SOCIAL SERVICES	5013-53180	SOCIAL SERVICES	1418	$750.00
70886137	02/24/2026	134656	HUMBOLDT MOVING & STORAGE CO I	101	GENERAL FUND	1031-53220	COUNTY COUNSEL	TEHAMACOU	$57.75
70886138	02/24/2026	136121	HUNT & SONS LLC	101	GENERAL FUND	2077-53291	PLANNING DEPARTM	Acct# 6028 Feb Invoice	$154.70
70886138	02/24/2026	136121	HUNT & SONS LLC	105	FIRE FUND	2042-53291	FIRE SCH C VOL	6014	$1,890.70
70886138	02/24/2026	136121	HUNT & SONS LLC	108	SOCIAL SERVICES	5013-53291	SOCIAL SERVICES	6041	$1,631.48
70886139	02/24/2026	125646	JAMES MIKE PHILLIPS	106	PUBLIC SAFETY	2027-53170	SHERIFF	TEHAMA COUNTY SHERIFF	$1,200.00
70886140	02/24/2026	125241	JUMP TECHNOLOGY SERVICES	108	SOCIAL SERVICES	5013-532300	SOCIAL SERVICES	PROFESSION/SPEC OTHER	$5,932.80
70886141	02/24/2026	134686	KAREN JONES	101	GENERAL FUND	2077-53290	PLANNING DEPARTM	PC Meeting 2/19/2026	$27.02
70886143	02/24/2026	131831	LESA HARRIS	101	GENERAL FUND	2077-53290	PLANNING DEPARTM	PC Meeting 2/19/2026	$6.30
70886144	02/24/2026	101180	NVCSS	108	SOCIAL SERVICES	5013-53230	SOCIAL SERVICES	PROFESSIONAL/ SPECIAL SERV	$9,118.99
70886145	02/24/2026	128912	PLACEWORKS INC	101	GENERAL FUND	2077-53230	PLANNING DEPARTM	December Invoice	$720.00
70886145	02/24/2026	128912	PLACEWORKS INC	101	GENERAL FUND	2077-53230	PLANNING DEPARTM	November Invoice	$4,240.00
70886146	02/24/2026	V000086	ROBERT BURROUGHS	101	GENERAL FUND	2079-53210	L.A.F.C.O	2/11/2026 LAFCo Meeting	$100.00
70886147	02/24/2026	V000354	RYAN PATRICK	101	GENERAL FUND	2077-53290	PLANNING DEPARTM	PC Meeting 2/19/2026	$11.62
70886148	02/24/2026	101509	SHELBY'S PEST CONTROL INC	108	SOCIAL SERVICES	5013-53180	SOCIAL SERVICES	6131	$145.00
70886149	02/24/2026	135605	SPECTRUM	105	FIRE FUND	2042-53120	FIRE SCH C VOL	8413 12 011 0150323	$116.62

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70886150	02/24/2026	V000190	VICI MIRANDA	101	GENERAL FUND	2077-53290	PLANNING DEPARTM	PC Meeting 2/19/2026	$5.18
70886153	02/24/2026	127475	COUNTY COUNCELS' ASSOCIATION	101	GENERAL FUND	1031-53290	COUNTY COUNSEL	REGISTRATION FEE D. KLAUSNER	$535.00
70886155	02/24/2026	V000933	DEBBIE ALLARD	106	PUBLIC SAFETY	2013-53220	DISTRICT ATTORNE	MAILLED LETTER VIA PRIORITY	$11.95
70886156	02/24/2026	123020	DH SLATER AND SON INC	103	CAPITAL OUTLAY	1081-57586	PLANT ACQUISITIO	DH Slater Jail Re-entry	$283,011.70
70886157	02/24/2026	109890	LIZ VELLUTINI	108	SOCIAL SERVICES	5013-53290	SOCIAL SERVICES	CWDA SELF SUFFICIENCY PARKING	$14.00
70886158	02/24/2026	123200	JACOB M RICKEY	106	PUBLIC SAFETY	2013-53290	DISTRICT ATTORNE	RETAIL TOBACCO ENF TRAINING	$68.00
70886159	02/24/2026	122371	LAURA PHILLIPS	108	SOCIAL SERVICES	5013-55401	SOCIAL SERVICES	SUPPORT AND CARE - OTHER	$590.00
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53170	TRAX	MAINTENANCE OF EQUIPMENT	$6,440.21
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53180	TRAX	MTCE STRUCT-IMPRV-GROUNDS	$150.00
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53230	TRAX	PROFESSIONAL/ SPECIAL SERV	$2,870.00
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-532360	TRAX	PROF/SPECIAL-CONTRCT OPR	$140,914.25
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53280	TRAX	SPECIAL DEPARTMENTAL EXP	$301.18
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53291	TRAX	TRANSPORTATION EXPENSE	$19,818.20
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3037-53300	TRAX	UTILITIES	($1,676.31)

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70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3038-53120	METS	COMMUNICATIONS	$9.36
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3038-53280	METS	SPECIAL DEPARTMENTAL EXP	$50.60
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3038-53291	METS	TRANSPORTATION EXPENSE	$3,257.95
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3039-532360	PARA TRAX	PROF/SPECIAL-CONTRCT OPR	$58,471.79
70886163	02/24/2026	112380	PARATRANSIT SERVICES	117	TRANSPORTATION O	3039-53291	PARA TRAX	TRANSPORTATION EXPENSE	$4,677.48
70886169	02/25/2026	122460	BIG VALLEY SANITATION INC	102	ROAD FUND	3011-53250	ROAD DEPARTMENT	TCPW	$209.00
70886170	02/25/2026	100312	CALIF SURVEYING AND DRAFTING S	102	ROAD FUND	3011-53250	ROAD DEPARTMENT	Acct: 1099959	$268.13
70886172	02/25/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	6021-53300	LIBRARY	007400-000	$61.71
70886172	02/25/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	6021-53300	LIBRARY	007457-000	$99.20
70886174	02/25/2026	108456	CROWN MOTORS	105	FIRE FUND	2042-53170	FIRE SCH C VOL	6634523/1 PO21947	$2,359.65
70886174	02/25/2026	108456	CROWN MOTORS	105	FIRE FUND	2042-53170	FIRE SCH C VOL	6636979/1 PO21946	$1,251.04
70886175	02/25/2026	136121	HUNT & SONS LLC	101	GENERAL FUND	6021-53291	LIBRARY	972833	$63.25
70886175	02/25/2026	136121	HUNT & SONS LLC	116	SENIOR NUTRITION	5063-53291	SENIOR NUTRITION	6035	$308.08
70886176	02/25/2026	V000021	KALMIKOV ENTERPRISES INC	105	FIRE FUND	2042-53170	FIRE SCH C VOL	04P1074 PO21945	$2,628.79
70886177	02/25/2026	106774	KIMBALL-MIDWEST	105	FIRE FUND	2042-53170	FIRE SCH C VOL	104202470	$635.56
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3011-53230	ROAD DEPARTMENT	Fema DR-4683	$3,591.14
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3011-53230	ROAD DEPARTMENT	Newville Rd	$3,326.72

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70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	Columbia	$241.50
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	Evergreen Rd	$1,434.48
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	HSIP 5-INT	$48.30
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	HSIP Gallagher	$748.66
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	Kirkwood	$338.10
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	Lake Cali	$2,656.50
70886178	02/25/2026	134086	MCC ENGINEERING	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	South Main	$2,946.30
70886179	02/25/2026	124871	MEYERS POLICE K-9 TRAINING LLC	106	PUBLIC SAFETY	2027-53290	SHERIFF	2653 RIDGWAY & STOKES	$800.00
70886180	02/25/2026	101164	NORTHERN CALIFORNIA GLOVES	102	ROAD FUND	3011-53110	ROAD DEPARTMENT	Acct: 0000053	$189.46
70886180	02/25/2026	101164	NORTHERN CALIFORNIA GLOVES	102	ROAD FUND	3011-532801	ROAD DEPARTMENT	Acct: 0000053	$27.04
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	6021-53300	LIBRARY	3830640327-0	$3,305.13
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	1478060154-9	$51.75
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	105	FIRE FUND	2042-53300	FIRE SCH C VOL	0348332864-1	$100.72
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	105	FIRE FUND	2042-53300	FIRE SCH C VOL	3395590579-0	$74.71
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	105	FIRE FUND	2042-53300	FIRE SCH C VOL	6174749535-8	$196.75
70886181	02/25/2026	101231	PACIFIC GAS & ELECTRIC	105	FIRE FUND	2042-53300	FIRE SCH C VOL	7477614270-0	$49.30
70886182	02/25/2026	128912	PLACEWORKS INC	101	GENERAL FUND	2077-53230	PLANNING DEPARTM	JANUARY INVOICE	$31.90
70886183	02/25/2026	110024	RED BLUFF DAILY NEWS	101	GENERAL FUND	2077-53240	PLANNING DEPARTM	Acct# 2123837 PH notices	$208.38
70886184	02/25/2026	101371	RED BLUFF GLASS COMPANY	105	FIRE FUND	2042-53170	FIRE SCH C VOL	9604	$300.00

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70886185	02/25/2026	105400	RENTAL GUYS INC	101	GENERAL FUND	7031-53170	CORNING VETERANS	53657	$82.87
70886186	02/25/2026	134616	SOUTH AVENUE INC	102	ROAD FUND	3011-53270	ROAD DEPARTMENT	Acct: 100574	$54.70
70886186	02/25/2026	134616	SOUTH AVENUE INC	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	Acct: 100574	$29.43
70886187	02/25/2026	125408	STATE OF CALIFORNIA	105	FIRE FUND	2042-53230	FIRE SCH C VOL	13182-P252607XJ3182	$465.08
70886188	02/25/2026	102200	TERESA L K-HILL	101	GENERAL FUND	2078-53230	DIV OF ANIMAL SE	SNIP Van 1/4 - 2/3	$3,437.50
70886189	02/25/2026	118444	TULLIS INC	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	TEHRD	$5,859.06
70886190	02/25/2026	134948	UBEO MIDCO LLC	102	ROAD FUND	3011-53250	ROAD DEPARTMENT	Acct: 3851462	$614.97
70886191	02/25/2026	113681	WORLD TELECOM INC	108	SOCIAL SERVICES	5013-53170	SOCIAL SERVICES	MAINTENANCE OF EQUIPMENT	$839.15
70886192	02/25/2026	134242	AMAZON CAPITAL SERVICES INC	101	GENERAL FUND	1025-53210	PURCHASING	ALHQQGV0XAUWO	$15,991.82
70886194	02/25/2026	117161	AT&T MOBILITY/CINGULAR WIRELES	102	ROAD FUND	3011-53120	ROAD DEPARTMENT	Acct: 287339254695	$81.48
70886195	02/25/2026	V000261	BETHANY DONALDSON	106	PUBLIC SAFETY	2027-53295	SHERIFF	RECORDS CLERK	$288.00
70886196	02/25/2026	132722	BIT CALIFORNIA LLC	108	SOCIAL SERVICES	5013-53220	SOCIAL SERVICES	OFFICE EXPENSE	$30,000.00
70886198	02/25/2026	V000861	CARRIE THOMAS	108	SOCIAL SERVICES	5013-55401	SOCIAL SERVICES	SUPPORT AND CARE - OTHER	$600.00
70886199	02/25/2026	109790	DANIELLE HARRIS	101	GENERAL FUND	2075-53290	OFFICE OF EMERG	SEARCH METHODS AND ID IN A BUR	$96.00
70886202	02/25/2026	104716	DIVERSIFIED SERVICES/COPY CENT	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	OFFICE EXPENSE	$41.07
70886203	02/25/2026	104716	DIVERSIFIED SERVICES/COPY CENT	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	OFFICE EXPENSE	$34.00
70886204	02/25/2026	134921	FERRELLGAS LP	605	TC SANITATION DI	60510-53300	TC SANITATION DI	Acct: 236749263	$372.46

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70886205	02/25/2026	125301	FRONTIER	605	TC SANITATION DI	60510-53120	TC SANITATION DI	Acct: 53059534201024968	$108.76
70886206	02/25/2026	112395	HOME DEPOT CREDIT SERVICES	102	ROAD FUND	3011-53180	ROAD DEPARTMENT		$164.57
70886206	02/25/2026	112395	HOME DEPOT CREDIT SERVICES	102	ROAD FUND	3011-53270	ROAD DEPARTMENT		$67.76
70886206	02/25/2026	112395	HOME DEPOT CREDIT SERVICES	102	ROAD FUND	3011-532801	ROAD DEPARTMENT		$20.21
70886207	02/25/2026	110076	HOUSING AND COMMUNITY DEVELOPM	115	BUILDING & SAFET	115-207795	BUILDING & SAFET	Pimentel & Ortega	$22.00
70886208	02/25/2026	136121	HUNT & SONS LLC	115	BUILDING & SAFET	2065-53291	BUILDING & SAFET	Acct#6098	$434.59
70886210	02/25/2026	133674	JETHNA WARFIELD	106	PUBLIC SAFETY	2027-53295	SHERIFF	SEARCH METHODS AND ID IN A	$96.00
70886211	02/25/2026	133854	JORDAN STOKES	106	PUBLIC SAFETY	2027-53290	SHERIFF	K9 CASE LAW COURSE	$19.00
70886212	02/25/2026	V000309	JOSEPH DONALDSON	106	PUBLIC SAFETY	2032-53290	JAIL	SEARCH METHODS AND ID IN A	$96.00
70886213	02/25/2026	134453	JUSTIN RIDGWAY	106	PUBLIC SAFETY	2027-53290	SHERIFF	K9 CASE LAW COURSE	$19.00
70886214	02/25/2026	100252	LYNNE MOULE	101	GENERAL FUND	5062-55400	COMMUNITY ACTION	CAA Housing Supp Feb 133	$141.00
70886215	02/25/2026	100252	LYNNE MOULE	101	GENERAL FUND	5062-55400	COMMUNITY ACTION	CAA Housing Supp 03 133	$141.00
70886216	02/25/2026	115216	MARGARET ARANO	106	PUBLIC SAFETY	2027-53290	SHERIFF	CCO+CCPA INSEYETS	$368.00
70886217	02/25/2026	104757	OFFICE DEPOT (BUSINESS SVCS DI	102	ROAD FUND	3011-53140	ROAD DEPARTMENT	Acct: 44149	$80.47
70886218	02/25/2026	104757	OFFICE DEPOT (BUSINESS SVCS DI	115	BUILDING & SAFET	2065-53220	BUILDING & SAFET	Acct# 89517192	$154.44

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70886220	02/25/2026	136173	S T RHOADES CONSTRUCTION INC	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	professional/special	$130,185.59
70886221	02/25/2026	135909	STEPHANIE BURTON	112	HEALTH SERVICES	40131-53290	MENTAL HEALTH	TRANSPORT RIVERSIDE 1/21-22/26	$83.33
70886222	02/26/2026	107355	AIRGAS USA LLC	102	ROAD FUND	3011-532801	ROAD DEPARTMENT	2144002	$647.66
70886225	02/26/2026	103939	AT&T	101	GENERAL FUND	6031-53120	AGRICULTURAL EXT	9391032866	$134.17
70886226	02/26/2026	122025	BIMBO BAKERIES USA	106	PUBLIC SAFETY	2035-53130	DAY REPORTING CE	3163203-1	$15.18
70886226	02/26/2026	122025	BIMBO BAKERIES USA	106	PUBLIC SAFETY	2035-53130	DAY REPORTING CE	363203-1	$75.90
70886227	02/26/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	1073-5330014	GENERAL SERVICES	007396-000	$116.69
70886227	02/26/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	1073-53301	GENERAL SERVICES	005876-000	$86.76
70886227	02/26/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	1076-53300	PROPERTY PLANNIN	006486-000	$49.66
70886228	02/26/2026	118866	EARTHGRAINS BAKING COMPANIES I	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	194283-1 SNP	$184.08
70886228	02/26/2026	118866	EARTHGRAINS BAKING COMPANIES I	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	214109-1	$189.93
70886229	02/26/2026	101470	LES SCHWAB TIRE CENTER	106	PUBLIC SAFETY	2035-53170	DAY REPORTING CE	603-02059	$721.58
70886230	02/26/2026	103568	LIONS GATE HOTEL	106	PUBLIC SAFETY	2036-53290	JUVENILE HALL	10/12/25-10/16/26 TC Probation	$543.15
70886230	02/26/2026	103568	LIONS GATE HOTEL	106	PUBLIC SAFETY	2036-53290	JUVENILE HALL	EMPLOYEE TRAVEL/TRAINING	$0.00
70886231	02/26/2026	116981	NORCAL PRESORT	101	GENERAL FUND	1026-53220	TAX COLLECTOR	165082	$41.61
70886232	02/26/2026	101164	NORTHERN CALIFORNIA GLOVES	106	PUBLIC SAFETY	2035-53140	DAY REPORTING CE	0004285 01584184a DRC	$191.58
70886232	02/26/2026	101164	NORTHERN CALIFORNIA GLOVES	106	PUBLIC SAFETY	2036-53140	JUVENILE HALL	0004285 01584184b	$191.58

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70886232	02/26/2026	101164	NORTHERN CALIFORNIA GLOVES	106	PUBLIC SAFETY	2037-53140	PROBATION	0004285 01584184c Probation	$191.58
70886233	02/26/2026	104757	OFFICE DEPOT (BUSINESS SVCS DI	106	PUBLIC SAFETY	2037-53140	PROBATION	89517192	$76.91
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1014-53300	COUNTY ADMINISTR	8530208183-2	$997.95
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1025-53300	PURCHASING	8530208183-2	$208.87
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1031-53300	COUNTY COUNSEL	8530208183-2	$371.34
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1041-53300	PERSONNEL	8530208183-2	$278.50
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1076-53300	PROPERTY PLANNIN	8530208183-2	$232.08
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	2217489076-8	$18.07
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2027-53300	SHERIFF	9550188561-0	$1,709.23
70886234	02/26/2026	101231	PACIFIC GAS & ELECTRIC	107	RISK MANAGEMENT	1101-53300	RISK MANAGEMENT	8530208183-2	$232.08
70886235	02/26/2026	108185	PRODUCERS DAIRY FOODS INC	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	692071	$533.04
70886235	02/26/2026	108185	PRODUCERS DAIRY FOODS INC	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	717115	$114.95
70886235	02/26/2026	108185	PRODUCERS DAIRY FOODS INC	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	717115 SNP	$557.78
70886236	02/26/2026	113400	R & R QUALITY MEATS	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	JDF	$312.04
70886236	02/26/2026	113400	R & R QUALITY MEATS	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	SNP	$1,309.68
70886237	02/26/2026	110235	REDWOOD TOXICOLOGY	106	PUBLIC SAFETY	2037-53230	PROBATION	000629	$1,067.95
70886237	02/26/2026	110235	REDWOOD TOXICOLOGY	106	PUBLIC SAFETY	2037-53230	PROBATION	000629 credit adj	($1.50)
70886238	02/26/2026	105400	RENTAL GUYS INC	101	GENERAL FUND	1074-53250	FACILITIES MAINT	53657	$77.35
70886239	02/26/2026	131147	STEVE WESTABY	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	DOD 02/09/26 JDF ORANGES	$160.00

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70886239	02/26/2026	131147	STEVE WESTABY	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	SNP DOD 02-09-26 ORANGES	$105.00
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2035-53130	DAY REPORTING CE	346486	$434.18
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2035-53130	DAY REPORTING CE	346486 DRC	$361.23
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	346486	$2,924.84
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2036-53130	JUVENILE HALL	346486 SNP	$3,375.28
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2036-53140	JUVENILE HALL	346486	$151.07
70886240	02/26/2026	107566	SYSCO	106	PUBLIC SAFETY	2036-53140	JUVENILE HALL	346486 SNP	$197.43
70886243	02/26/2026	V000408	WIEGAND'S WATER WELL DRILLING	101	GENERAL FUND	2074-53230	EMERGENCY OPERAT	395	$40,375.00
70886244	02/26/2026	113681	WORLD TELECOM INC	106	PUBLIC SAFETY	2036-53230	JUVENILE HALL	JDF CCTV SYSTEM REPAIR	$719.38
70886245	02/26/2026	129760	ALEXANDRIA R LEVINDOFSKE	106	PUBLIC SAFETY	2032-53290	JAIL	KEYS CONFERENCE 2026	$215.00
70886246	02/26/2026	121681	ALEXIS GARCIA	106	PUBLIC SAFETY	2027-53295	SHERIFF	CSAR INTRO TRAINING	$19.00
70886247	02/26/2026	103939	AT&T	102	ROAD FUND	3011-53120	ROAD DEPARTMENT	Acct: 9391065811	$1,684.53
70886253	02/26/2026	112187	DAVID HAUGEN	105	FIRE FUND	2042-53110	FIRE SCH C VOL	SAFETY BOOT 2026	$300.00
70886256	02/26/2026	V000027	ERIC MUNOZ CASTANEDA	106	PUBLIC SAFETY	2032-53290	JAIL	KEYS CONFERENCE 2026	$215.00
70886258	02/26/2026	112395	HOME DEPOT CREDIT SERVICES	102	ROAD FUND	3011-53280	ROAD DEPARTMENT		$4,450.50
70886259	02/26/2026	132099	JACOB PATTERSON	106	PUBLIC SAFETY	2032-53290	JAIL	KEYS CONFERENCE 2026	$215.00
70886261	02/26/2026	129759	JAMIE J BRYANT	106	PUBLIC SAFETY	2032-53290	JAIL	KEYS CONFERENCE 2026	$215.00

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70886262	02/26/2026	121667	JULIE ELLERD	106	PUBLIC SAFETY	2027-53295	SHERIFF	CSAR INTRO TRAINING	$19.00
70886263	02/26/2026	131032	KEVIN HUTCHISON	106	PUBLIC SAFETY	2027-53295	SHERIFF	KIM TURNER LLC COURSE X3	$232.00
70886265	02/26/2026	103809	LOS MOLINOS COMMUNITY SERVICES	102	ROAD FUND	3011-53300	ROAD DEPARTMENT	TEH420	$128.00
70886266	02/26/2026	115216	MARGARET ARANO	712	TEHAMA MAJOR CRI	71210-53290	TEHAMA MAJOR CRI	CRIMINAL INVESTIGATION USING	$368.00
70886267	02/26/2026	106527	MARK LEVINDOFSKE	106	PUBLIC SAFETY	2027-53290	SHERIFF	DRONE ASSESSMENT AND RESPONSE	$19.00
70886269	02/26/2026	135333	MELISSA GRIDLEY	106	PUBLIC SAFETY	2027-53295	SHERIFF	CSAR INTRO TRAINING	$19.00
70886270	02/26/2026	101232	PACIFIC GAS & ELECTRIC	102	ROAD FUND	3011-53300	ROAD DEPARTMENT	Acct: 62774872276-6	$2,001.32
70886271	02/26/2026	101232	PACIFIC GAS & ELECTRIC	102	ROAD FUND	3011-53300	ROAD DEPARTMENT	Acct: 5408033337-7	$4,389.71
70886280	02/27/2026	101233	AT&T	112	HEALTH SERVICES	40251-53120	CLINIC SERVICES	035 841-3029 809 0	$31.76
70886280	02/27/2026	101233	AT&T	112	HEALTH SERVICES	40251-53120	CLINIC SERVICES	235 841-3029 809 0	$31.76
70886281	02/27/2026	103939	AT&T	106	PUBLIC SAFETY	2036-53120	JUVENILE HALL	9391001947 JDF	$32.42
70886281	02/27/2026	103939	AT&T	106	PUBLIC SAFETY	2036-53120	JUVENILE HALL	9391032886	$129.67
70886281	02/27/2026	103939	AT&T	106	PUBLIC SAFETY	2037-53120	PROBATION	9391032874	$225.29
70886281	02/27/2026	103939	AT&T	106	PUBLIC SAFETY	2037-53120	PROBATION	9391032875	$385.19
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40121-53120	PUBLIC HEALTH	9391032853	$41.62
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40121-53120	PUBLIC HEALTH	9391032856	$9.92
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	9391032829	$156.45
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	9391032851	$153.59
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	9391032856	$12.10

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70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	9391032901	$36.44
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	9391032932	$31.86
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40171-53120	DRUG & ALCOHOL	9391032856	$5.10
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40171-53120	DRUG & ALCOHOL	9391032901	$72.97
70886281	02/27/2026	103939	AT&T	112	HEALTH SERVICES	40251-53120	CLINIC SERVICES	9391032856	$4.74
70886282	02/27/2026	113573	AT&T U-VERSE	106	PUBLIC SAFETY	2035-53120	DAY REPORTING CE	152445115 FEB'26 768 Antelope	$107.80
70886283	02/27/2026	109358	BALDWIN CONTRACTING CO INC	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	Acct: 11716	$4,020.79
70886284	02/27/2026	126211	BETH CHRISTINE JONES	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	123125	$7,360.00
70886285	02/27/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	2061-53300	AGRICULTURE COMM	007056-000 irrig 1/7-2/3	$48.19
70886285	02/27/2026	100376	CITY OF RED BLUFF	101	GENERAL FUND	2061-53300	AGRICULTURE COMM	007057-000 sewer/water 1/7-2/3	$84.23
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2027-53300	SHERIFF	005683-000	$25.93
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2027-53300	SHERIFF	005916-000	$190.17
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2028-53300	AUTO SHOP	006775-000	$32.52
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2032-53300	JAIL	005686-000	$2,337.06
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2035-53300	DAY REPORTING CE	007005-000 THRU 2/3/26	$30.67
70886285	02/27/2026	100376	CITY OF RED BLUFF	106	PUBLIC SAFETY	2036-53300	JUVENILE HALL	006291-000 1/7/26-02/03/26	$335.13
70886286	02/27/2026	V000063	COMMUNITY BEHAVIORAL HEALTH	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	12229	$45,823.90

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70886286	02/27/2026	V000063	COMMUNITY BEHAVIORAL HEALTH	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	12291	$39,452.70
70886287	02/27/2026	125007	DEBRA J VILLASENOR	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	123125	$2,028.00
70886288	02/27/2026	103045	DEPT OF JUSTICE	106	PUBLIC SAFETY	2036-53230	JUVENILE HALL	141852	$96.00
70886288	02/27/2026	103045	DEPT OF JUSTICE	106	PUBLIC SAFETY	2037-53230	PROBATION	141852	$102.00
70886289	02/27/2026	115808	ECLINICAL WORKS LLC	112	HEALTH SERVICES	40251-53230	CLINIC SERVICES	0003465251-IN	$875.83
70886290	02/27/2026	127756	EMPOWER TEHAMA	106	PUBLIC SAFETY	2035-53230	DAY REPORTING CE	Jan 2035 MRT Group - Probation	$6,062.58
70886291	02/27/2026	105756	EVENFLO COMPANY INC	112	HEALTH SERVICES	40121-53280	PUBLIC HEALTH	IN-000590996	$946.37
70886291	02/27/2026	105756	EVENFLO COMPANY INC	112	HEALTH SERVICES	40121-53280	PUBLIC HEALTH	IN-000600315	$1,233.07
70886292	02/27/2026	108526	EXPRESS PERSONNEL SERVICES INC	112	HEALTH SERVICES	40121-53230	PUBLIC HEALTH	33751643	$1,456.44
70886292	02/27/2026	108526	EXPRESS PERSONNEL SERVICES INC	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	33751643	$15,461.33
70886292	02/27/2026	108526	EXPRESS PERSONNEL SERVICES INC	112	HEALTH SERVICES	40171-53230	DRUG & ALCOHOL	33751643	$3,903.77
70886293	02/27/2026	V000233	GENUINE PARTS COMPANY INC	102	ROAD FUND	3011-53170	ROAD DEPARTMENT	Acct: 65420	$285.86
70886294	02/27/2026	100693	GERLINGER'S	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	TCPW	$2,712.67
70886295	02/27/2026	119865	GHD INC	102	ROAD FUND	3015-53230	ROAD CAPITAL PRO	PW 99W/South Mai	$404.16
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40121-53190	PUBLIC HEALTH	51013084 PO9693	$1,043.40
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40121-53190	PUBLIC HEALTH	51245160	$25.56
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	48455946 PO9708	$2,662.28
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	50372914	$327.82
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	50672243	$59.98

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70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	50672363	$45.23
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51258078	$1,238.75
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51297194	$935.09
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51299382	$194.92
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51472041 PO9702	$654.30
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51519667	$40.04
70886296	02/27/2026	112696	HENRY SCHEIN/CALIGOR	112	HEALTH SERVICES	40251-53190	CLINIC SERVICES	51568744 PO9702	$0.05
70886297	02/27/2026	115028	HILL'S PET NUTRITION SALES INC	101	GENERAL FUND	2078-53280	DIV OF ANIMAL SE	714651 Cat & Dog food	$405.01
70886298	02/27/2026	136121	HUNT & SONS LLC	106	PUBLIC SAFETY	2035-53291	DAY REPORTING CE	AC 6031	$571.62
70886298	02/27/2026	136121	HUNT & SONS LLC	106	PUBLIC SAFETY	2037-53291	PROBATION	6031	$357.68
70886299	02/27/2026	132637	INTERNATIONAL CHEMTEX CORP	101	GENERAL FUND	1074-53230	FACILITIES MAINT	277890	$730.00
70886301	02/27/2026	102715	JOEL SNOW DBA	106	PUBLIC SAFETY	2035-53170	DAY REPORTING CE	6189	$816.98
70886302	02/27/2026	101699	JOHN W CORNELISON DBA	106	PUBLIC SAFETY	2035-53170	DAY REPORTING CE	MAINTENANCE OF EQUIPMENT	$9.64
70886303	02/27/2026	129957	KARPEL SOLUTIONS	101	GENERAL FUND	2011-53170	DA VICTIM/WITNES	76684	$3,365.67
70886303	02/27/2026	129957	KARPEL SOLUTIONS	101	GENERAL FUND	20114-53170	HUMAN TRAFFICKNG	76684	$333.33
70886303	02/27/2026	129957	KARPEL SOLUTIONS	106	PUBLIC SAFETY	106-105580	PUBLIC SAFETY	76684	$21,600.00
70886303	02/27/2026	129957	KARPEL SOLUTIONS	106	PUBLIC SAFETY	2013-53170	DISTRICT ATTORNE	76684	$7,101.00
70886305	02/27/2026	102227	LEXIPOL LLC	106	PUBLIC SAFETY	2037-53230	PROBATION	PROFESSIONAL/ SPECIAL SERV	$3,786.35
70886306	02/27/2026	123038	MENDES SUPPLY COMPANY	106	PUBLIC SAFETY	2032-53140	JAIL	0007377	$353.03

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Check Number	Check Date	Vendor	Vendor Name	Fund	Fund Description	Budget Unit-Account	Budget Unit Description	Description	Extended Amount
70886307	02/27/2026	102531	MWI VETERINARY SUPPLY CO	101	GENERAL FUND	2078-53190	DIV OF ANIMAL SE	31784 Gluture tissue SNIP	$57.86
70886308	02/27/2026	110884	O'REILLY AUTOMOTIVE INC	106	PUBLIC SAFETY	2028-53170	AUTO SHOP	1047279	$326.13
70886309	02/27/2026	130684	O'REILLY AUTOMOTIVE INC	102	ROAD FUND	3011-53170	ROAD DEPARTMENT	Acct: 2563014	$645.35
70886310	02/27/2026	133323	OFFICE THREE SIXTY INC	101	GENERAL FUND	2078-53220	DIV OF ANIMAL SE	39292 folders	$12.85
70886310	02/27/2026	133323	OFFICE THREE SIXTY INC	101	GENERAL FUND	2078-53220	DIV OF ANIMAL SE	39292 tissue 2ply	$69.93
70886311	02/27/2026	132967	PACE ANALYTICAL SERVICES LLC	605	TC SANITATION DI	60510-53230	TC SANITATION DI	Acct:100166	$329.60
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1073-53301	GENERAL SERVICES	4908030240-6	$30,095.81
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	1073-53302	GENERAL SERVICES	4908030240-6	$699.18
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	2072-53300	SHERIFF - CORONE	9508521897-2	$750.00
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	1009991541-4	$24.99
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	1051658205-2	$123.12
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	1338174927.7	$14.92
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	101	GENERAL FUND	7021-53300	PARKS & RECREATI	1426862609-1	$31.38
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2027-53300	SHERIFF	3466590695-3	$1,160.39
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2027-53300	SHERIFF	9508521897-2	$2,265.10
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2028-53300	AUTO SHOP	0254503023-7	$581.94
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2031-53300	WORK FARM	7199495590-5	$312.58
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	106	PUBLIC SAFETY	2035-53300	DAY REPORTING CE	8709608417-0 780 ANTELOPE DRC	$959.21
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40121-53300	PUBLIC HEALTH	0590316959-6	$897.03

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70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40121-53300	PUBLIC HEALTH	0631983623-2	$982.96
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40121-53300	PUBLIC HEALTH	9090130622-6	$13.57
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40131-53300	MENTAL HEALTH	0590316959-6	$1,411.79
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40131-53300	MENTAL HEALTH	0631983623-2	$523.16
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40131-53300	MENTAL HEALTH	9090130622-6	$16.55
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40171-53300	DRUG & ALCOHOL	0590316959-6	$2,275.66
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40171-53300	DRUG & ALCOHOL	0631983623-2	$706.75
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40171-53300	DRUG & ALCOHOL	9090130622-6	$6.98
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40251-53300	CLINIC SERVICES	0590316959-6	$4,457.75
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40251-53300	CLINIC SERVICES	0631983623-2	$2,687.15
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	112	HEALTH SERVICES	40251-53300	CLINIC SERVICES	9090130622-6	$6.49
70886312	02/27/2026	101231	PACIFIC GAS & ELECTRIC	712	TEHAMA MAJOR CRI	71210-53300	TEHAMA MAJOR CRI	9508521897-2	$500.00
70886313	02/27/2026	117529	PRO PACIFIC	106	PUBLIC SAFETY	2032-53130	JAIL	61960	$499.30
70886314	02/27/2026	130996	RESENSYS LLC	102	ROAD FUND	102-105580	ROAD FUND	TCPW	$508.00
70886314	02/27/2026	130996	RESENSYS LLC	102	ROAD FUND	3011-53170	ROAD DEPARTMENT	TCPW	$452.00
70886314	02/27/2026	130996	RESENSYS LLC	102	ROAD FUND	3011-53800	ROAD DEPARTMENT	TCPW	$6,630.00
70886316	02/27/2026	100382	RONALD L CLARK DDS	106	PUBLIC SAFETY	20321-532396	JAIL - HEALTH SE	A57-TE0056	$806.00
70886316	02/27/2026	100382	RONALD L CLARK DDS	106	PUBLIC SAFETY	20321-532396	JAIL - HEALTH SE	A88-AT0088	$443.00
70886316	02/27/2026	100382	RONALD L CLARK DDS	106	PUBLIC SAFETY	20321-532396	JAIL - HEALTH SE	A95-TE0069	$4,358.00
70886317	02/27/2026	104207	ST ELIZABETH COMM HOSP	106	PUBLIC SAFETY	20321-532392	JAIL - HEALTH SE	36010153702S1C8405	$3,722.40
70886318	02/27/2026	124296	SUN RIDGE SYSTEMS, INC.	106	PUBLIC SAFETY	2013-57603	DISTRICT ATTORNE	9073	$15,489.13

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70886319	02/27/2026	107566	SYSCO	106	PUBLIC SAFETY	2032-53130	JAIL	619919	$1,543.69
70886321	02/27/2026	109466	TREASURY MANAGEMENT SERVICES	106	PUBLIC SAFETY	2027-53230	SHERIFF	1-534-0179-3416	$104.26
70886322	02/27/2026	121395	ULINE	101	GENERAL FUND	2072-53190	SHERIFF - CORONE	23667534	$436.24
70886323	02/27/2026	105075	US FOODS INC	106	PUBLIC SAFETY	2032-53130	JAIL	3370715	$1,987.42
70886323	02/27/2026	105075	US FOODS INC	106	PUBLIC SAFETY	2032-53140	JAIL	3370715	$68.47
70886324	02/27/2026	117079	VERIZON WIRELESS	106	PUBLIC SAFETY	2036-53120	JUVENILE HALL	MOBILE NO. 530-737-3038 TAXES	$56.69
70886324	02/27/2026	117079	VERIZON WIRELESS	112	HEALTH SERVICES	40121-53120	PUBLIC HEALTH	770720905-00035	$3,630.59
70886324	02/27/2026	117079	VERIZON WIRELESS	112	HEALTH SERVICES	40131-53120	MENTAL HEALTH	770720905-00035	$5,376.61
70886324	02/27/2026	117079	VERIZON WIRELESS	112	HEALTH SERVICES	40171-53120	DRUG & ALCOHOL	770720905-00035	$2,463.24
70886324	02/27/2026	117079	VERIZON WIRELESS	112	HEALTH SERVICES	40251-53120	CLINIC SERVICES	770720905-00035	$1,436.33
70886325	02/27/2026	V000256	WEST COAST PAPER CO INC	108	SOCIAL SERVICES	5013-53140	SOCIAL SERVICES	1895	$549.40
70886326	02/27/2026	115894	WESTERN BUSINESS PRODUCTS	113	CHILD SUPPORT	5015-53170	CHILD SUPPORT SE	AR102293 ACCT 5273110	$17.12
70886327	02/27/2026	112474	WIPFLI HFS CONSULTANTS	112	HEALTH SERVICES	40251-53230	CLINIC SERVICES	3016538	$4,043.00
70886328	02/27/2026	111106	ZOETIS	101	GENERAL FUND	2078-53190	DIV OF ANIMAL SE	1000024113 Simparica	$792.06
70886328	02/27/2026	111106	ZOETIS	101	GENERAL FUND	2078-53190	DIV OF ANIMAL SE	1000024113 Vanguard DAPP	$820.76
70886329	02/27/2026	112949	ADAMS ASHBY GROUP INC	103	CAPITAL OUTLAY	1081-57597	PLANT ACQUISITIO	7412	$2,500.00
70886329	02/27/2026	112949	ADAMS ASHBY GROUP INC	103	CAPITAL OUTLAY	1081-57597	PLANT ACQUISITIO	7413	$3,500.00
70886329	02/27/2026	112949	ADAMS ASHBY GROUP INC	103	CAPITAL OUTLAY	1081-57597	PLANT ACQUISITIO	7484	$6,868.75
70886329	02/27/2026	112949	ADAMS ASHBY GROUP INC	103	CAPITAL OUTLAY	1081-57597	PLANT ACQUISITIO	7485	$13,046.25

Tehama County

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Check Number	Check Date	Vendor	Vendor Name	Fund	Fund Description	Budget Unit-Account	Budget Unit Description	Description	Extended Amount
70886331	02/27/2026	V000250	ANTONIO CARBONELL JR	112	HEALTH SERVICES	40251-53230	CLINIC SERVICES	1009	$3,648.00
70886332	02/27/2026	126292	DOCS MEDICAL GROUP	115	BUILDING & SAFET	2065-53170	BUILDING & SAFET	Nathan Espinoza-Building	$195.00
70886335	02/27/2026	109197	HIS IDEAS INC	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	11202502	$69,726.89
70886335	02/27/2026	109197	HIS IDEAS INC	112	HEALTH SERVICES	40131-53230	MENTAL HEALTH	122025	$86,685.39
70886336	02/27/2026	112395	HOME DEPOT CREDIT SERVICES	102	ROAD FUND	3011-53280	ROAD DEPARTMENT		$159.70
70886337	02/27/2026	V000816	KAYLA LARSON	101	GENERAL FUND	5060-53290	VETERANS SERVICE	RE ENROLLMENT FOR PIV CARD	$73.64
70886338	02/27/2026	119531	MID PACIFIC ENGINEERING INC	103	CAPITAL OUTLAY	1081-57586	PLANT ACQUISITIO	520260080	$892.40
70886340	02/27/2026	T0033040	ROY MITCHELL	112	HEALTH SERVICES	40131-53280	MENTAL HEALTH	033126	$1,403.03
70886341	02/27/2026	132935	SHAWN BONDON	101	GENERAL FUND	5060-53290	VETERANS SERVICE	CACVSO WINTER CONFERENCE	$412.10
70886342	02/27/2026	101509	SHELBY'S PEST CONTROL INC	102	ROAD FUND	3011-53140	ROAD DEPARTMENT	Acct: 13813	$290.00
70886344	02/27/2026	136724	THOMAS MOSS - TRUSTEE	101	GENERAL FUND	2061-53220	AGRICULTURE COMM	Postage-Samples	$16.36
70886345	02/27/2026	V000830	TRAVIS THOMAS	101	GENERAL FUND	5060-53290	VETERANS SERVICE	CACVSO WINTER CONFERENCE	$381.10
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40121-53260	PUBLIC HEALTH	431 JAN	$1,730.08
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40121-53260	PUBLIC HEALTH	433 FEB	$1,730.08
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40121-53260	PUBLIC HEALTH	435 MAR	$1,730.08

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70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40131-53260	MENTAL HEALTH	431 JAN	$2,110.22
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40131-53260	MENTAL HEALTH	433 FEB	$2,110.22
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40131-53260	MENTAL HEALTH	435 MAR	$2,110.22
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40171-53260	DRUG & ALCOHOL	431 JAN	$890.33
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40171-53260	DRUG & ALCOHOL	433 FEB	$890.33
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40171-53260	DRUG & ALCOHOL	435 MAR	$890.33
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40251-53260	CLINIC SERVICES	431 JAN	$826.97
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40251-53260	CLINIC SERVICES	433 FEB	$826.97
70886346	02/27/2026	107171	VESPER MASONIC TEMPLE ASSOC	112	HEALTH SERVICES	40251-53260	CLINIC SERVICES	435 MAR	$826.97
70886347	02/27/2026	V000927	PIONEER BRIDGES	102	ROAD FUND	3011-53280	ROAD DEPARTMENT	TCPW	$10,642.00

Tehama County

Agenda Request Form

File #: 26-0296 **Agenda Date:** 3/17/2026 **Agenda #:** 2.

AUDITOR'S CLAIMS

Requested Action(s)
a) Court Operations, 2026-53221, Stone Law Office, dba: Lindsay T. Stone, $2,040.00

Financial Impact:
As Listed.

Background Information:
Click here to enter Background Info.

COUNTY OF TEHAMA
STATE OF CALIFORNIA
CLAIM/AUTHORIZATION FOR RELEASE OF FUNDS

26-0296

RECEIVED
FEB 18 2026

CLAIMANT'S NAME: Stone Law Office
ADDRESS: Lindsay T. Stone
1558 West Street, Suite 2
Redding, CA 96001

AUDITORS USE ONLY
COUNTY CLAIM NO
By

VENDOR NO: 136435
KP & VERIFIED:

(Do not address if transaction is between county departments)

DEPARTMENT USE

DEPARTMENT: **Defense Counsel**

PURCHASE ORDER/AGREEMENT NO:

FUND/DEPT	ACCT. NO	PROJECT NO.	ACCT. NO.	WARRANT DESRIPTIONS (25 positions)	AMOUNT
~~2065~~	~~52320~~			People vs [redacted]	$ 2,040
2026	53221			Case Number 24CR2713 and 24CR1475	

DATE

DESCRIPTION – CLAIMS MUST BE ITEMIZED AND INVOICES ATTACHED.

TOTAL ▶ $ 2,040

Conflict Counsel

Purchase Order Required:
- Supplies over allowed maximum
- Supplies + labor or installation charges
- One-time Services (Ins. must be on file)
- Write P.O. Number above & attach to claim

Agreement Required:
- All services except one-time
- Insurance must be on file
- Write Agreement number above

Under penalty of perjury, I certify: that the above claim, and the items and statements as herein set forth, are true and correct; that no part has been paid, and that the amount therein is justly due, and that the same is presented within one year after the last item thereof has accrued.

AUDITOR USE ONLY

I hereby certify that the above claim was examined and approved by this office

LEROY ANDERSON
Auditor/Controller

By AZ 3/2/2026
Deputy County Auditor

BOARD OF SUPERVISORS

Approved. Date _____

Chairman _____

CLAIMANT _____

I hereby certify, under penalty of perjury, that I have not violated any of the provisions of Article Four, Chapter One, Division Four, Title One of the Calif. Gov Code. Furthermore, that the articles of services specified in the above claim were necessary and were ordered by me for use by the department and for the purpose indicated above that the articles or services have been delivered or performed as stated hereon except as otherwise indicated by me

SIGNED _____ 2/25/2026

Department Head or Authorized Signature/Date

FORM A-121

Tehama County

Agenda Request Form

File #: 26-0327 **Agenda Date:** 3/17/2026 **Agenda #:** 3.

SOCIAL SERVICES / COMMUNITY ACTION AGENCY

Requested Action(s)
a) AGREEMENT - Request approval and authorization for the Chief Deputy Director to sign Standard Agreement 26F-5049 between the Tehama County Community Action Agency and the California Department of Community Services and Development, to receive Community Services Block Grant (CSBG) funds in an amount not to exceed $302,929, effective 1/1/26 through 4/30/27

Financial Impact:
The Community Services Block Grant (CSBG) for calendar year 2026 is $302,929. Because this grant operates on a calendar year basis, the CSBG revenue anticipated in the Fiscal Year (FY) 2025/26 adopted budget is approximately $151,465. The remaining balance of this CSBG grant is $151,464 and will be budgeted in FY 2026/27. CSBG revenue is budgeted in 5062-4507200. There is no impact to the County General Fund.

Background Information:
Community Action Agency (CAA) receives Community Services Block Grant (CSBG) funding on an annual basis and is required to enter into agreements with the State of California Community Services and Development (CSD) to receive funding. CAA will use these funds to address the needs of low-income individuals and families in Tehama County through the support of CAA staff and administration of programs in the areas of food, housing, education, and family development.

Resolution #2024-094 authorizes the Executive Director of the Community Action Agency to sign all CSD contracts, agreements, memoranda of understanding and other documents, with any agreements coming back to the Board for approval on a subsequent agenda.

SCO ID: 4700-26F-5049-0

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)
26F-5049	DCSD-4700

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME
Department of Community Services and Development

CONTRACTOR NAME
Tehama County Community Action Agency

2. The term of this Agreement is:

START DATE
1/1/2026

THROUGH END DATE
4/30/2027

3. The maximum amount of this Agreement is:
$302,929.00

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Preamble

Article 1 - Scope of Work
Article 2 - Contract, Administration, Procedure
Article 3 - Agreement Changes
Article 4 - Administrative Policies and Procedures
Article 5 - Program Budget Requirements and Payments
Article 6 - Financial Reporting
Article 7 - CSBG Terms, Conditions, Programmatic Provisions, and Reporting
Article 8 - Compliance Policies and Procedures
Article 9 - Federal and State Policies and Provisions

Definitions
Table of Forms and Attachments

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at https://www.dgs.ca.gov/OLS/Resources

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)
Tehama County Community Action Agency

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
P.O. Box 8263 310 South Main St.,	RED BLUFF	CA	96080

PRINTED NAME OF PERSON SIGNING	TITLE
Teresa Curiel	Chief Deputy Director

CONTRACTOR AUTHORIZED SIGNATURE
Signed by:
Teresa Curiel
73E934431EBA435...

DATE SIGNED
12/29/2025

SCO ID: 4700-26F-5049-0

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)
26F-5049	DCSD-4700

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME			
Department of Community Services and Development			
CONTRACTING AGENCY ADDRESS	**CITY**	**STATE**	**ZIP**
2389 Gateway Oaks Drive, Suite 100	Sacramento	CA	95833
PRINTED NAME OF PERSON SIGNING	**TITLE**		
Chris Vail	Chief Financial Officer		
CONTRACTING AGENCY AUTHORIZED SIGNATURE	**DATE SIGNED**		
Signed by: CVF 7538DB7C3224437...	1/9/2026		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL	**EXEMPTION (If Applicable)**		
	I hereby certify that all conditions for exemption have been complied with, and the document is exempt from the Department of General Services approval.		

DS

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

SUBVENTION AGREEMENT

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SUBVENTION AGREEMENT

PREAMBLE

This subvention agreement, for the funding of Community Services Block Grant (CSBG) programs in 2026 ("Agreement"), is entered into between the Department of Community Services and Development ("CSD") and the contractor named on the face sheet of this Agreement, Form STD 213 ("Contractor"), and shall be enforceable upon execution.

NOW THEREFORE, in consideration of the promises and of the mutual agreements and covenants hereinafter set forth, the CSD and Contractor hereby agree as follows:

ARTICLE 1 – SCOPE OF WORK

1.1 General

Contractor shall administer and/or operate community-based programs designed to reduce poverty, revitalize low-income communities, and empower low-income families and individuals within Contractor's service area to achieve greater self-sufficiency, pursuant to Title 42 of the United States Code (USC) Sections 9901 et seq. (the Community Services Block Grant Act, as amended) and Government Code Sections 12725 et seq., as amended. Unless otherwise specified in the Contractor's Community Action Plan or elsewhere in this Agreement, Contractor shall make its services and activities available to the low-income community within its service area throughout the entire performance period of this Agreement. Contractor shall ensure that all services funded in whole or in part through this Agreement will support state and federal policies and goals of the CSBG Act as set forth in the above-referenced statutes. The CSBG Assistance Listing number is 93.569. The award is 100 percent funded through the United States Department of Health and Human Services (HHS).

1.2 Agreement Term

1.2.1 The term of this Agreement shall be as specified on the Agreement face sheet (STD 213) and is divided into two distinct sections: a Period of Performance and an Extension Period.

1.2.2 *Period of Performance*. The Period of Performance of this Agreement shall be from January 1, 2026, through December 31, 2026. One hundred percent of the Agreement amount specified in Article 1.3 below is expected to be fully expended by the end of the Period of Performance.

1.2.3 *Extension Period*. The Extension Period provided by this Agreement is available upon approval by CSD from January 1, 2027, through April 30, 2027, to those contractors who will not fully expend 100 percent of the Agreement amount by the

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end of the performance period. Requests for extensions must follow Article 3.1.3 of this Agreement and be received by CSD no later than November 16, 2026.

1.3 Agreement Amount

The maximum amount of this Agreement shall be as specified on the face sheet (STD 213) and is subject to adjustment(s), in accordance with the following terms:

1.3.1 The initial amount shall be based on the prior year's grant award of the federal Community Services Block Grant award.

1.3.2 Upon notification of the full federal fiscal year grant award amount from the HHS, CSD shall, if necessary, issue an amendment to this Agreement to increase or decrease the maximum amount.

1.3.3 If the full amount of the HHS CSBG grant award to CSD is not available for allocation, CSD will notify Contractor in writing of the amount of Contractor's allocation that is available for expenditure and shall advance funds in accordance with Article 5.2 of this Agreement, as appropriate. When additional funds are subsequently made available by HHS, CSD will notify Contractor of the total amount of funds that may be expended. Contractor may not expend funds in excess of the amount available and authorized by CSD for expenditure. Access to funding shall be conferred upon Contractor through written authorization by CSD, and amendment to this Agreement shall not be required for such purpose, except in cases where the maximum amount of the Agreement has been revised.

1.3.4 In the event HHS fails to provide sufficient funding to CSD to enable payment of Contractor's maximum amount of the Agreement prior to the end of the contract term, the contract amount shall be deemed to be reduced commensurate to the amount actually provided by HHS or the contract shall be closed on that basis without need for amendment pursuant to Articles 2.3.1.2 and 2.3.2.2.

1.3.5 This Agreement may include a specific amount allocated from the annual discretionary allocation. These funds may target a specific purpose and require a separate budget and work plan in accordance with Article 7.1 of this Agreement.

1.4 Service Area

The services shall be performed in the Contractor's service area as indicated on CSD's Public Website at https://www.csd.ca.gov.

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1.5 Legal Authorities – Program Requirements, Standards, and Guidance

1.5.1 All services and activities are to be provided in accordance with all applicable federal, state, and local laws and regulations, and as those laws and regulations may be amended from time to time, including but not limited to, the following:

1.5.1.1 The Community Services Block Grant Act, as amended, 42 USC § 9901 et seq., and 45 Code of Federal Regulations (CFR) Part 96;

1.5.1.2 California laws and regulations applicable to CSBG Programs, Government Code (Cal. Gov. Code) § 12725 et seq., as amended, and Title 22, California Code of Regulations (Cal. Code Regs.) §§ 100601- 100795;

1.5.1.3 The Single Audit Act, 31 USC § 7501 et seq., and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 Subparts A, B, E, and F, Sections 200.203, 200.331-.333, and additional sections as identified in this Agreement.

1.5.1.4 California Civil Code §§ 1798 et seq., and the Federal Privacy Act of 1974 (5 USC § 552a); Requirements to Respond to Incidents Involving a Breach of Personal Information, Statewide Information Management Manual (SIMM) 5340-C, State Administrative Manual (SAM) 5100, 5300.5, California Department of Technology; and

1.5.1.5 California Contractor Certification Clauses 04/2017 (CCC 04/2017); and State contracting requirements, "General Terms and Conditions, GTC 02/2025, hereby incorporated into this Contract by reference, is available at the following web address:

https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language

1.5.2 *Conflict of Laws.* Contractor shall comply with all of the requirements, standards, and guidelines contained in the authorities listed within this Agreement, as they may be amended from time to time, with respect to procurement requirements, administrative expenses, and other costs claimed under this Agreement, including those costs incurred pursuant to subcontracts executed by Contractor, notwithstanding any language contained in the following authorities that might otherwise exempt Contractor from their applicability. To the extent that the authorities directly conflict with any State law or regulation, or any provision of this

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Agreement, then that federal law or regulation shall apply, unless a provision of federal law applicable to block grants, such as 45 CFR § 96.30, specifically allows for the application of state law.

1.5.3 Contractor shall comply with specific CSD program guidance which shall be binding on the Contractor as a condition of the Contractor's eligibility to receive CSBG funds, provided:

1.5.3.1 That such guidance shall be issued by CSD in writing in the form of "CSD Program Notice (CPN) No. XX-XX" or "CSD Program Advisory (CPA) No. XX-XX";

1.5.3.2 That such guidance shall be issued by CSD in the most timely and expeditious manner practicable;

1.5.3.3 That such guidance shall be reasonably necessary to realize the intent and purposes of the CSBG Act;

1.5.3.4 That major and material changes in program requirements, which substantially affect the Contractor's and/or CSD's ability to fulfill contractual obligations, or which otherwise create a substantial hardship on either the Contractor or CSD, shall be subject to an amendment to this Agreement;

1.5.3.5 That the parties' failure or inability to execute a mutually acceptable amendment within a period of time allowing the parties to reasonably comply with any major change(s) in CSBG requirements, shall result in this Agreement being without force and effect, subject only to such provisions contained herein as are intended to survive the Agreement in accordance with the express and implied provisions of applicable federal and state law;

1.5.3.6 That Contractor is duly informed of the risk of de-designation as an eligible entity, based on CSD's obligation to avoid/minimize interruption of CSBG-funded services in any part of the state, in the event that this Agreement terminates due to failure to agree to any necessary amendment; and

1.5.3.7 That upon CSD's or Contractor's good faith determination, delivered to the other party by written notice, that agreement to any necessary amendment cannot be achieved, then this contract shall be terminated, and any issues of eligible entity status addressed, in accordance with requirements of federal

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and state law and established CSD policy and procedure.

1.5.4 The federal and state laws, regulations, and other authorities referenced in this Agreement are hereby incorporated by reference. Copies may be accessed for reference on the Local Agencies Portal (agencies.csd.ca.gov).

ARTICLE 2 – CONTRACT ADMINISTRATION AND PROCEDURE

2.1 Required Documents

2.1.1 Contractor shall provide the following documents, satisfactory to CSD in form and substance, together with a signed copy of this Agreement before CSD executes and returns the Agreement to Contractor for implementation. The following documents shall be returned to the Procurement Services Unit at PSU@csd.ca.gov within 30 calendar days of receipt for private agencies or 45 calendar days of receipt for public agencies:

2.1.1.1 Federal Funding Accountability and Transparency Act Report (CSD 279);

2.1.1.2 Certification Regarding Lobbying/Disclosure of Lobbying Activities;

2.1.1.3 Contractor Certification Clauses (CCC 04/2017);

2.1.1.4 Current Insurance or Self-Insurance Authority Certification; and

2.1.1.5 Board Resolution authorizing execution of this Agreement.

2.1.2 In addition to the documentation requirements set forth in Article 2.1.1, CSD's obligations under this Agreement are expressly contingent upon Contractor providing the supplemental documentation set forth below, and available on the Local Agencies Portal. Contractor shall return the following documents to the assigned CSD Field Representative within 30 calendar days of receipt of this contract for private agencies or 45 calendar days of receipt for public agencies, and each shall be subject to approval by CSD in form and substance:

2.1.2.1 CSBG Contract Budget Summary (CSD 425.S);

2.1.2.2 CSBG Budget Support Personnel Costs (CSD 425.1.1);

2.1.2.3 CSBG Budget Support Non-Personnel Costs (CSD 425.1.2);

2.1.2.4 CSBG Budget Support Other Agency Operating Funds (CSD 425.1.3);

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2.1.2.5 CSBG Contract Budget Narrative (CSD 425.1.4);

2.1.2.6 CSBG Annual Report Work Plan (CSD 641);

2.1.2.7 CSBG Annual Report Projections (CSD 641A and/or CSD 641B);

2.1.2.8 Agency Staff and Board Roster (CSD 188);

2.1.2.9 Board Meeting Schedule;

2.1.2.10 CSD Public Website Update Form (CSD 168);

2.1.2.11 Updated Organizational Bylaws (if applicable); and

2.1.2.12 Joint Powers Agreement (if applicable).

2.1.3 *Board Resolution.* Contractor must also submit a governing board resolution with a DocuSign signature or a wet signature of the board's authorized representative, identifying the individual(s) authorized to execute the 2026 CSBG Agreement and any amendments.

2.1.4 CSD shall maintain a certified date-stamped copy of this Agreement for inspection by Contractor during normal business hours.

2.1.5 This Agreement may not be changed or altered by any party, except by a formal written, fully executed amendment, or as provided in Article 1.5.3 with respect to program guidance, or as provided in Article 3 – Agreement Changes. Upon such amendment of any provision, the amended PDF version shall be date-stamped and posted to the Local Agencies Portal until such time as a subsequent agreement or amendment is executed by the parties.

2.1.6 Contractors that are public or governmental entities with local provisions requiring receipt of a copy of all parts of this Agreement as a prerequisite to execution, as well as other contractors that make special arrangements with CSD, may receive copies for execution and retention.

2.2 Contractor's Option of Termination

2.2.1 Contractor may, at Contractor's sole option, elect to terminate this Agreement in lieu of adherence to the procedures set out in Article 1.5.3, should Contractor determine that any subsequent program guidance or proposed amendment to the

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contract is unjustifiably onerous or otherwise adverse to Contractor's legitimate business interests and ability to implement the contract in an effective and reasonable manner, provided:

2.2.1.1 Such notice of termination is in writing and will be effective upon receipt by CSD, delivered by U.S. Postal Service Certified Mail, Return Receipt Requested.

2.2.1.2 Notice contains a statement of the reasons for termination with reference to the specific provision(s) in the program guidance or proposed amendment in question.

2.2.2 Contractor shall be entitled to reimbursement for all allowable costs incurred prior to termination of the contract. Such reimbursement shall be in accordance with the program guidance and contract provisions in effect at the time the cost was incurred.

2.2.3 Contractor shall, within 60 calendar days of termination, close-out the contract in accordance with contractual closeout procedures as provided in Article 6.2 – Close-Out Report.

2.2.4 By executing this Agreement, Contractor acknowledges and understands that voluntary termination prior to the end of the Agreement term may result in Contractor's permanent or temporary de-designation as an eligible entity, due to CSD's obligation to seek replacement CSBG Provider(s) in accordance with state and federal CSBG requirements.

2.3 Budget Contingencies

2.3.1 *State Budget Contingency.*

2.3.1.1 It is mutually agreed that if funds are not appropriated for implementation of CSBG programs through the state budget process or otherwise, whether in the current year and/or any subsequent year covered by this Agreement, this Agreement shall be of no further force and effect. Upon written notice to Contractor by CSD that no funds are available for contract implementation, the Agreement shall be terminated, and the State shall have no obligation to pay Contractor or to furnish other consideration under this Agreement and Contractor shall not be obligated for performance.

2.3.1.2 If CSBG funding for any fiscal year is reduced to such degree that CSD reasonably determines that the program cannot be implemented effectively,

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the State shall at its sole discretion have the option either to terminate this Agreement upon written notice to Contractor or, in the alternative, to offer and negotiate an amendment addressing the reduced funding. If the parties fail to reach agreement on such amendment, CSD may at its option give written notice of termination without further obligation by either party except for contract closeout obligations or final settlement.

2.3.2 *Federal Budget Contingency.*

2.3.2.1 The parties agree that because of uncertainty in the federal budget process, this Agreement may be executed before the availability and amounts of federal funding can be ascertained, in order to minimize delays in the provision of services and the distribution of funds. The parties further agree that the obligations of the parties under this Agreement are expressly contingent on adequate funding being made available to the state by the United States Government.

2.3.2.2 If federal funding for any fiscal year is reduced to such degree that CSD reasonably determines that the program cannot be implemented effectively, CSD shall at its sole discretion have the option either to terminate this Agreement upon written notice to Contractor or, in the alternative, to offer and negotiate an amendment addressing the reduced funding. If the parties fail to reach an agreement on such amendment, CSD may at its option give written notice of termination without further obligation by either party except for contract closeout obligations or final settlement.

2.3.2.3 If federal funding authorities condition funding on any obligations, restrictions, limitations, or conditions not existent when this Agreement was executed, this Agreement shall be amended by mutual agreement for compliance with such obligations, restrictions, limitations or conditions. Failure of the parties to reach agreement on such amendment shall render this Agreement without force and effect.

2.4 Miscellaneous Provisions

2.4.1 *Assignment*. Neither this Agreement nor any of the rights, interests, or obligations under this Agreement shall be assigned by any party without the prior written consent of the other parties, except in the case where responsibility for program implementation and oversight may be transferred by the State to another State agency. In the event of such transfer, this Agreement is binding on the agency to

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which the program is assigned.

2.4.2 *Merger/Entire Agreement*. This Agreement (including the attachments, documents and instruments referred to in this Agreement) constitutes the entire agreement and understanding of the parties with respect to the subject matter of this Agreement and supersedes all prior understandings and agreements, whether written or oral, among the parties with respect to such subject matter.

2.4.3 *Severability*. If any provision of this Agreement is found to be invalid or unenforceable in any respect for any reason, the validity and enforceability of any such provision in any other respect and of the remaining provisions of this Agreement will not be in any way impaired and shall remain in full force and effect.

2.4.4 *Notices.* Each party to this Agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act ("CUETA") (Civ. Code §§ 1633.1 to 1633.17), for executing this Agreement. CSD encourages Contractor to adopt the DocuSign platform to facilitate the receipt of this Agreement. Unless otherwise provided herein, notice given by the parties shall be in writing, delivered personally, by United States mail, or by overnight delivery service (with confirmation). Certain reporting and other communications may be delivered electronically as specified by CSD or as is customary between the parties. Notice shall be delivered as follows:

To **Contractor's** address of record; and

To **CSD** at:
California Department of Community Services and Development
Field Operations Unit
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833

ARTICLE 3 – AGREEMENT CHANGES

3.1 Amendment

3.1.1 Formal amendments to this Agreement are required for changes to the term, amount, scope of work, and/or formal name changes. No amendment to this Agreement shall be valid unless made in writing, signed by the parties, and approved as required. No oral understanding or agreement not incorporated in the Agreement is binding on any of the parties.

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3.1.2 If Contractor intends to request a formal amendment to this Agreement, the request must be submitted on CSD Form 425b, *Justification for Contract Amendment/Modification*, no later than 45 calendar days prior to the expiration of the Agreement term.

3.1.3 *Extension Period*. If Contractor identifies that they will not fully expend 100 percent of the Agreement amount by the end of the Period of Performance, then Contractor shall submit written notification to their assigned Field Representative on CSD Form 425b, *Justification for Contract Amendment/Modification*, no later than 45 calendar days prior to the expiration of the Period of Performance or no later than November 16, 2026. Refer to Article 1.2.2 for Period of Performance. The CSD Form 425b shall include:

3.1.3.1 The reason(s) the Contractor will not fully expend 100 percent of the Agreement amount by the end of the performance period; and

3.1.3.2 The date (March 31 or April 30, 2027) in which the Contractor proposes to fully expend 100 percent of the Agreement amount.

3.1.3.3 The acknowledgement of the adjusted Closeout timeline, as stated in Article 6.2.1 of the Agreement.

3.1.4 CSD Form 425b is located on the Local Agencies Portal.

3.1.5 All requests for an Extension Period are subject to CSD approval. In addition, the Contractor must execute the amendment before the expiration date of this Agreement.

3.2 Minor Modification

3.2.1 Contractor request(s) for modification to CSBG Fiscal Data or Work Plan documents must be submitted on CSD Form 425b, *Justification for Contract Amendment/Modification*, no later than 45 calendar days prior to the expiration date of this Agreement. Requests are subject to CSD's written approval.

3.2.2 Any increase to out-of-state travel costs or equipment purchases will require a request for modification to the budget and must be submitted on CSD Form 425b, *Justification for Contract Amendment/Modification*.

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ARTICLE 4 - ADMINISTRATIVE POLICIES AND PROCEDURES

4.1 Board Roster, Bylaws, Resolution, and Minutes

4.1.1 Concurrently with Contractor's submission of this Agreement, Contractor shall submit to CSD at CSBG.Div@csd.ca.gov and the Contractor's assigned Field Representative the following:

4.1.1.1 Unless otherwise specified in 4.1.1.3 and 4.1.1.4 below, Contractor shall submit to CSD an Agency Staff and Board Roster form (CSD 188) of the tripartite board including the name and sector (i.e., low-income, public, private) of each board member, unique contact information for each member including an address at a location other than the office of the eligible entity, vacancy title, and date each board seat was vacated for each board member. Contractor is responsible to notify CSD of any changes to the tripartite board within 30 calendar days of such occurrence.

4.1.1.2 Contractor must provide updated organizational bylaws if any changes occurred within the past calendar year.

4.1.1.3 In the case of Native American Indian (NAI) Contractors that have established another mechanism (in consultation with CSD and subject to CSD approval) to ensure low-income individuals' participation in the management of programs funded by this Agreement, a current roster of the NAI governing council, commission, board, or other body responsible for administration of CSBG-funded programs, and the most recent version of the organizational bylaws. The roster shall include unique contact information for each member of the governing body at a location other than the office of the NAI Contractor and shall identify how low-income individuals are represented in the organization's governance. NAI Contractors shall also submit the most recent version of the organizational bylaws. NAI Contractor is responsible to notify CSD of any changes to its governing body within 30 calendar days of such occurrence.

4.1.1.4 In the case of Limited Purpose Agency (LPA) Contractors, a current roster of Contractor's board, including the name of each board member, unique contact information for each member at a location other than the office of the LPA, and the most recent version of the organizational bylaws. LPA Contractor is responsible to notify CSD of any changes to its board within 30 calendar days of such occurrence.

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4.1.2 Contractor's current governing board must authorize the execution of this Agreement. Contractor has the option of demonstrating such authority by either: (a) direct signature of a board member having signing authority; or (b) any lawful delegation of such authority that is consistent with Contractor's bylaws and section 2.1.3 of this Agreement.

4.1.3 Where Contractor delegates signing authority to the chief executive officer (CEO) or executive director (ED), CSD will accept either a resolution specific to this Agreement or a resolution approved by the current governing board with general applicability to any CSD program contract or amendment. Where Contractor provides a general resolution, Contractor shall maintain documentation that the CEO or ED provided timely and effective communication of the execution and terms of this Agreement to the board. Either a specific or current general resolution must be on file with CSD prior to CSD's final execution of this Agreement.

4.1.4 Contractor shall submit to CSD the approved minutes of regularly scheduled meetings of its tripartite board, LPA contractor's board, NAI governing council, commission, advisory board, or other body responsible for administration of CSBG-funded programs, no later than 30 calendar days after the minutes are approved. Contractor shall submit board meeting minutes to CSD at CSBG.Div@csd.ca.gov and to the Contractor's assigned Field Representative. Regularly scheduled board meetings shall be held in accordance with Contractor's bylaws.

4.1.5 In addition to the minutes referenced in Article 4.1.4, if Contractor's tripartite board is advisory to the elected officials of a local government, Contractor also shall submit to CSD the minutes from any meeting of the elected officials where matters relating to this Agreement are heard; including, but not limited to, discussions about or decisions affecting the Community Action program. Such minutes shall be submitted to CSD no later than 30 calendar days after the minutes are approved. Contractor shall submit board meeting minutes to CSD at CSBG.Div@csd.ca.gov and to the Contractor's assigned Field Representative.

4.2 Training and Quarterly CSBG Service Provider (CSP) Meetings

Contractor shall make every effort to attend all trainings and quarterly CSP meetings associated with CSD.

4.3 Internal Control Certification

Contractor shall establish and maintain a system of internal accounting and administrative control.

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This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions. The system of internal accounting and administrative control shall be attested to within the Contractor's independent audit conducted pursuant to this Agreement, and include:

4.3.1 Segregation of duties appropriate to safeguard State assets;

4.3.2 Access to Contractor assets is limited to authorized personnel who require these assets in the performance of their assigned duties;

4.3.3 Authorization and recordkeeping procedures adequate to provide effective accounting controls over assets, liabilities, revenues, and expenditures;

4.3.4 Practices to be followed in performance of duties and functions;

4.3.5 Personnel of a quality commensurate with their responsibilities; and

4.3.6 Effective internal review.

4.4 Record Retention Requirements

4.4.1 All records maintained by Contractor shall meet the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200.334-.338).

4.4.2 Contractor shall maintain all records pertaining to this Agreement for a minimum of three years after submission of the final report. However, Contractor shall maintain applicable records until CSD resolves all audit and monitoring findings.

4.4.3 Contractor ensures that employee and applicant records shall be maintained in a confidential manner to ensure compliance with the Information Practices Act of 1977, as amended (Civ. Code §§ 1798 et seq.), and the Federal Privacy Act of 1974, as amended (5 USC § 552a).

4.5 Insurance Requirements

4.5.1 By execution of this Agreement, Contractor agrees that required insurance policies and bond shall be in effect at all times during the term of this Agreement.

4.5.2 Contractor shall provide CSD with written notice at least 30 calendar days prior to

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cancellation or reduction of insurance coverage to an amount less than that required in this Agreement.

4.5.3 Notices of Insurance must be submitted electronically via email to PSU@csd.ca.gov.

4.5.4 In the event said insurance coverage expires at any time or times during the term of this Agreement, Contractor agrees to provide within 30 calendar days prior to said expiration date, a new Certificate of Insurance (ACORD 25) evidencing insurance coverage as provided for herein for not less than the remainder of the term of this Agreement. The Certificate shall identify and name CSD as the Certificate Holder. New Certificates of Insurance will be reviewed for content and form by CSD.

4.5.5 In the event Contractor fails to maintain in effect at all times the specified insurance and bond coverage as herein provided, CSD may, in addition to any other available remedies it may have, suspend this Agreement.

4.5.6 With the exception of workers' compensation and fidelity bond, CSD shall be named as additional insured on all Certificates of Insurance required under this Agreement.

4.5.7 The issuance of other CSD contracts, to include any cash advances and reimbursement payments, to the Contractor shall be contingent upon required current insurance coverage being on file at CSD for this Agreement.

4.5.8 Should Contractor utilize a subcontractor(s) to provide services under this Agreement, Contractor shall indemnify and hold the State harmless against any liability incurred by that subcontractor(s).

4.6 Specific Insurance Requirements

4.6.1 *Self-Insurance.*

4.6.1.1 When Contractor is a self-insured governmental entity, CSD, upon satisfactory proof, may waive the appropriate insurance requirements. To qualify for a waiver, an appropriate county or city risk manager shall sign a certification that shall contain assurance of the adequacy of the governmental entity's ability to cover any potential losses under this Agreement.

4.6.1.2 Contractor shall specify in writing a list of which coverage(s) will be self-

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insured under this Agreement and shall list all applicable policy numbers, expiration dates, and coverage amounts.

4.6.1.3 In the event that the Contractor's self-insurance coverage does not contain any changes from the prior year, CSD will accept a certified letter signed by authorized personnel stating that no changes have occurred from last year. This letter is due at the time of Agreement execution or within 30 calendar days of expiration of insurance.

4.6.1.4 In lieu of providing certification of self-insurance, Contractor may provide proof of excess insurance coverage through an insurance carrier who is licensed to underwrite insurance in the State of California.

4.6.2 *Workers' Compensation Insurance.*

4.6.2.1 Contractor shall have and maintain for the term of this Agreement workers' compensation insurance issued by an insurance carrier licensed to underwrite workers' compensation insurance in the State of California.

4.6.2.2 Contractor shall submit either an applicable Certificate of Insurance or a Certificate of Consent to Self-Insure issued by the Director of the California Department of Industrial Relations to CSD as evidence of compliance with the workers' compensation insurance requirement prior to issuance of an initial cash advance.

4.6.3 *Commercial or Government Crime Coverage (Fidelity Bond).*

4.6.3.1 Contractor shall maintain a commercial crime policy. If Contractor is a public entity, Contractor shall maintain a government crime policy. The commercial crime policy or government crime policy (hereinafter "fidelity bond") shall include the following coverages or their substantial equivalents: Employee Dishonesty/Theft, Forgery or Alteration, and Computer Fraud.

4.6.3.2 Contractor's fidelity bond coverage limits shall not be less than a minimum amount of 4 percent of the total amount of consideration set forth under this Agreement.

4.6.3.3 Contractor shall submit an applicable Certificate of Insurance (ACORD 25) to CSD as evidence of compliance with the fidelity bond requirement prior to issuance of an initial cash advance.

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4.6.4 *General Liability Insurance.*

4.6.4.1 Contractor shall have and maintain for the term of this Agreement general liability and property damage insurance for a combined single limit of not less than $500,000 per occurrence.

4.6.4.2 Contractor shall submit to CSD an applicable Certificate of Insurance naming CSD as an additional insured, as evidence of compliance with the general liability insurance requirement prior to issuance of an initial cash advance.

4.6.5 *Vehicle Insurance*.

4.6.5.1 Contractor shall have and maintain for the term of this Agreement vehicle insurance in the amount of $500,000 for each person and each accident for bodily injury and in the amount of $500,000 for each person and each accident for property damage.

4.6.5.2 When employees use their own vehicles to perform duties within the scope of their employment, Contractor shall have and maintain for the term of this Agreement non-owned and hired automobile liability insurance in the amount of $500,000 for each person and each accident for bodily injury and $500,000 for each person and each accident for property damage. Driving to and from place of business is not within the scope of employment.

4.6.5.3 Contractor shall submit to CSD an applicable Certificate of Insurance naming CSD as an additional insured as evidence of compliance with the vehicle insurance requirement prior to issuance of an initial cash advance.

4.7 System Security Requirements

The contractor shall, in cooperation with CSD, institute policies, processes, procedures, and security controls designed to ensure the security of data and to protect information by the Information Practices Act of 1977 (Civ. Code §§ 1798 et seq.), and such other State and federal laws and regulations as may apply. The parties hereto agree to requirements, obligations, and standards in accordance with requirements set in the State Administrative Manual (SAM). In the event different system security standards may be applied to this Article, the Contractor shall endeavor to use the strictest security standard that complies with state and federal requirements.

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4.8 Services Offered

Data exchange between CSD and Contractor shall be handled through one of three methods: (1) a Contractor user must upload data files or perform data entry using credentials provided by CSD and utilizing multi-factor authentication; or (2) utilize CSD web applications as configured by the Contractor technology vendor; or (3) Upload data through CSD's Azure Data Lake FTP Solution and utilizing multi-factor authentication. Sending data via email is strictly forbidden.

4.9 Data Protection

4.9.1 Data exchanged between CSD and Contractor must be limited to the data fields included on Data Transfer Rules documents posted on the Local Agencies Portal. No personal financial information (e.g., credit card, bank account numbers), shall be stored or exchanged in the data exchange sessions.

4.9.2 Data exchanged between CSD and Contractor must be limited to the data fields as requested within the web applications. No personal financial information, (e.g., credit card, bank account numbers), shall be stored or exchanged in the data exchange sessions.

4.9.3 Other documents and data exchanged between CSD and Contractor must be uploaded to the secured Azure Data Lake FTP Solution and utilizing multi-factor authentication.

4.9.4 Access to the above-mentioned data must only be given to authorized personnel to complete essential duties. Authorized personnel are to log into these systems using their own assigned credentials (i.e., no login account sharing). Upon departure of personnel with assigned credentials, the Contractor will remove the employee's access to the systems as soon as possible.

4.10 Contractor Systems Security

4.10.1 The physical location of the computing and data storage devices (e.g., servers) shall be within controlled access facilities. Individual users may not have access to the data except through their systems that are specifically credentialed for Contractor business. All access will be controlled by appropriate identification, authentication, and authorization methods to validate the approved users.

4.10.2 Standards for secure transmission may be accomplished through such means as certificates, secure socket layer, etc., and storage of the data with encryption, if applicable.

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4.10.3 Contractor shall securely destruct data by sanitizing media prior to disposal.

4.10.4 Contractor shall keep security patches, anti-virus, and anti-malware software up to date on all systems on which data may be used.

4.11 Trusted Behavior Expectations

CSD's application system and users shall protect Contractor's application system/data, and the Contractor's application system and users shall protect CSD's application system/data, in accordance with the federal Privacy Act of 1974 (5 USC § 552a), Trade Secrets Act (18 USC §1831 et. al) and Stored Communications Act (18 USC § 2701). Technology and systems code and functionality are owned by the respective parties and may not be shared with anyone else or used without the written consent of the owner.

4.12 Incident Reporting

Any party discovering a security incident should report the incident in accordance with its incident reporting procedures. The incident reporting procedures, the contractor shall, within 24 hours of discovery, report to CSD's Chief Information Officer and the CSD Information Security Office at ISO@csd.ca.gov any security incident contemplated herein. Examples include but are not limited to, stolen or lost equipment, malware/ransomware detection, suspected hacking, release of privileged information, or inappropriate access to systems and services, etc.

The contractor further agrees CSD shall have the right to participate in the investigation of a security incident involving CSD's data, and to cooperate fully with CSD and other relevant State entities during independent investigation of the security incident.

4.13 Audit Trail Responsibilities

Both parties are responsible for auditing application processes and user activities. Activities that will be recorded include event type, date and time of event, user identification, workstation identification, success or failure of access attempts, and actions taken by system administrators.

4.14 Data Sharing Responsibilities

Contractor shall ensure that all primary and delegated secondary organizations that share, exchange, or use personal, sensitive, or confidential data, pursuant to this Agreement and subcontracts issued by Contractor, shall adhere to these security requirements and applicable state and federal law, in addition to further data sharing guidance as may be issued by CSD during the

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term of this Agreement. If data sharing is accomplished via interconnectivity of an application system, then data sharing must be certified to be secure by both parties.

4.15 Travel and Per Diem

4.15.1 Contractor's total travel and per diem costs for in-state and/or out-of-state shall be included in the Agreement Budget(s). Out-of-state travel costs that exceed the budgeted amount shall not be reimbursed without prior written authorization from CSD.

4.15.2 Contractor's employee travel costs and per diem reimbursement rates shall be reimbursed in accordance with Contractor's written policies and procedures not to exceed federal per diem requirements, and subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200.475) or any amendments thereto, as applicable.

4.15.3 In the absence of a written travel reimbursement policy, federal per diem limits shall apply.

4.16 Codes of Conduct

4.16.1 *Written Standards.* Contractor shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts or subcontracts. No employee, officer, or agent of the Contractor shall participate in the selection, award, or administration of a subcontract supported by federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the Contractor shall neither solicit nor accept gratuities, favors, or anything of monetary value from subcontractors or parties to sub agreements. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipients.

4.16.2 *Self-Dealing Prohibited.* Contractor shall not pay federal funds received from CSD to any entity in which it (or one of its employees, officers, agents, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein) has an interest. As ownership constitutes a financial interest, Contractor shall not subcontract with a subsidiary.

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4.17 Conflict of Interest

4.17.1 Contractor certifies that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest and that no officer or employee who performs any functions or responsibilities in connection with this Agreement shall have any personal financial interest or benefit that either directly or indirectly arises from this Agreement.

4.17.2 Contractor shall establish written safeguards to prohibit its employees or its officers from using their positions for a purpose that could result in private gain or that gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

4.18 Fraud, Waste, and Abuse

4.18.1 Contractor shall submit a written report to CSD within 45 days of incidents and activities, or suspected incidents and activities, involving fraud, waste, and abuse of CSBG funds by Contractor's employees, subcontractors, clients, or other parties affiliated with Contractor. Incidents and activities subject to reporting under this section include, but are not limited to, criminal acts and other violations of law constituting a misuse of funds that could result in cost disallowance. Contractor shall, in a timely manner, inform CSD of any reports or complaints submitted to law enforcement officials by Contractor, Contractor's employees, subcontractors, clients or other parties affiliated with Contractor, concerning the misuse of CSBG funds.

4.18.2 Contractor shall provide employees, subcontractors, clients, and other parties affiliated with the Contractor the information necessary to report fraud, waste, and abuse to the U.S. Department of Health and Human Services (HHS) Office of Inspector General Fraud hotline.

4.19 Procurement Standards

4.19.1 *Maintenance of Written Procurement Procedures.* Contractors shall administer this Agreement in accordance with all federal and State rules and regulations governing the CSBG program pertaining to procurement, including the Code of Federal Regulations Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200.318 – 200.327). Contractors shall establish, maintain, and follow written procurement procedures consistent with these legal requirements and all additional provisions in this Agreement, including

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but not limited to a code of conduct for the award and administration of contracts and a procedure that provides, to the maximum extent practical, open and free competition.

4.19.2 *Eligible Bidders.* Contractor shall not permit any organizational conflicts of interest or noncompetitive practices that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective subcontractor performance and eliminate unfair competitive advantage, individuals, or firms that develop or draft specifications, requirements, statements of work, invitations for bids, and/or requests for proposals shall be excluded from competing for such procurements. Contractor shall award any subcontract to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to Contractor when considering price, quality, and other factors. Contractor's solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by the recipient.

4.19.3 Contractor assures that all supplies, materials, vehicles, equipment, or services purchased or leased with funds provided by this Agreement shall be used solely for the activities allowed under this Agreement, unless a fair market value for such use is charged to the benefiting program and credited to this Agreement.

4.19.4 Contractor shall provide for open and free competition and adequate cost analysis in all procurement transactions for each purchase order, lease, or subcontract for any articles, supplies, equipment, or services to be obtained from vendors or subcontractors.

4.19.5 *Non-Competitive Bid Justification.* If a service or product is of a unique nature, is in response to a public exigency or emergency, or more than one vendor/provider cannot reasonably be identified, Contractor shall maintain adequate justification for the absence of competitive bidding. "Adequate justification" must include but is not limited to: (a) explanation of why the acquisition of goods or services is limited to one vendor or supplier; (b) description of sole vendor/supplier's unique qualifications to provide the goods or services in question; and (c) analysis of cost(s) to demonstrate reasonableness.

4.19.6 *CSD Lease/Purchase Pre-Approval Requirements*. To ensure that significant procurement transactions are conducted in an open and freely competitive manner, Contractor shall obtain prior written approval from CSD of capital expenditures for equipment with a unit cost of $10,000 or more through the submission of a Request for Purchase/Lease Pre-Approval (Form CSD 558) toCSD at least 15 calendar days

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prior to execution of the transaction. Transactions without CSD's prior written approval may be disallowed.

4.19.7 In all procurements, whether requiring CSD pre-approval or not, Contractor is solely responsible for maintenance of adequate procurement records demonstrating compliance with Federal and State requirements.

4.19.8 Noncompliance with any of the provisions in this section may result in a disallowance of the costs of the procurement transaction.

4.20 Use and Disposition of Vehicles and Equipment

4.20.1 Use of CSBG-funded vehicles and equipment by other programs shall comply with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.313 and § 200.439.)

4.20.1.1 Vehicles and equipment purchased with CSBG funds must be used by Contractor in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by CSBG funds, and Contractor must not encumber the property without prior approval of CSD. When no longer needed for the original program or project, the equipment may be used in other activities supported by CSD of HHS, in the following order of priority: (a) activities under a Federal award from CSD; then (b) activities under Federal awards from other HHS awarding agencies.

4.20.1.2 During the time that equipment is used on the project or program for which it was acquired, Contractor must also make the equipment available for use on other projects or programs currently or previously supported by the Federal Government. User fees should be considered, if appropriate, in accordance with federal regulations.

4.20.1.3 Any user fees shall be treated as "program income" to the CSBG program, as described in 2 CFR § 200.307.

4.20.1.4 Contractor may be compensated for the use of its buildings, capital improvements, equipment and software projects capitalized in accordance with generally accepted accounting principles (GAAP), provided they are used, needed in Contractor's program activities, and properly allocated to the CSBG program. Such compensation must be made by allocating and

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computing depreciation in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.436).

4.20.2 Contractor shall comply with all equipment management requirements outlined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.313(d)), including, but not limited to: (a) property records; (b) physical inventory of the property; (c) a control system to prevent loss, damage, or theft; (d) adequate maintenance procedures; and (e) proper sale procedures.

4.20.3 *Sale or Disposition of CSBG-Funded Vehicles and Equipment.*

4.20.3.1 If/when Contractor's CSBG program(s) no longer need(s) items of equipment with a current per unit fair market value of $10,000 or less, the equipment may be retained, sold, or otherwise disposed in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200.313).

4.20.3.2 Conflict of interest policies and proper sales procedures should be followed to ensure that the best possible value and sale price is realized.

4.20.3.3 Pursuant to 2 CFR § 200.307(e), sale proceeds from the sale of real property, equipment, or supplies are not program income. (S*ee also* 2 CFR § 200.1 "Program Income".) Such proceeds will be handled in accordance with the requirements of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – *Subpart D–Post Federal Award Requirements* (including 2 CFR § 200.311, 200.313, and 200.314.)

4.21 Subcontracts

4.21.1 Contractor may enter into subcontract(s) to perform part or all of the direct services covered under this Agreement. Prior to the commencement of subcontracted services under this Agreement, Contractor shall obtain board approval, to include but not be limited to, an assurance that the subcontractor agreement(s) shall comply with all terms, conditions, assurances, and certifications of this Agreement for the nonprofit and local governmental agencies performing services in the area(s) described in ARTICLE 1 - SCOPE OF WORK.

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4.21.2 *Notification of Subcontract Execution.*

4.21.2.1 Contractor shall provide annual written notification to CSD within 60 calendar days of execution of each subcontractor agreement by completing the CSD 163 Subcontractor List (Form), which can be found on the Local Agencies Portal.

4.21.2.2 This annual written notification shall also include a certification that, to the best of Contractor's knowledge, the subcontractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency. For purposes of this certification of subcontractor eligibility, Contractor may rely on information as verified via the Excluded Parties List System (EPLS), available at https://sam.gov/.

4.21.2.3 If CSD determines that Contractor has executed a subcontract with an individual or entity listed as debarred, suspended, or otherwise ineligible on EPLS as of the effective start date of the subcontract, costs Contractor has incurred under the subcontract may be disallowed.

4.21.2.4 Contractor must ensure that funds expended pursuant to this Agreement are allowable and allocable and Contractor must adopt fiscal control and accounting procedures sufficient to enable the tracing of funds paid to any subcontractor to a level of expenditure adequate to establish that such funds have not been used in violation of this Agreement. Contractor shall ensure that any subcontracts under this Agreement contain all provisions necessary to ensure adequate substantiation and controls of the expenditure of such funds. Contractor may achieve this through detailed invoices, by periodic monitoring of subcontractor's program activities and fiscal accountability, by retaining a right of reasonable access to the subcontractor's books and records, or by any other method sufficient to meet the Contractor's responsibility to substantiate costs required by the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200 Subpart E – Cost Principles).

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4.21.3 Contractor is solely responsible for performance of the terms, conditions, assurances, and certifications of this Agreement, without recourse to the State, regarding the settlement and satisfaction of all contractual and administrative issues arising out of subcontract agreement(s) entered into in support of this Agreement, including disputes, claims, or other matters of a contractual nature as well as civil liability arising out of negligence or intentional misconduct of the subcontractor(s).

4.21.4 Nothing contained in this Agreement shall create any contractual relationship between CSD and any subcontractors, and no subcontract shall relieve the Contractor of its responsibilities and obligations hereunder. Contractor shall be liable for any acts and omissions of its subcontractors or of persons either directly or indirectly employed by subcontractors in violation of this Agreement. Contractor's obligation to pay subcontractor(s) is independent from CSD's obligation to make payments to Contractor. As a result, CSD shall have no obligation to pay or to enforce payment of any moneys to any subcontractor.

4.21.5 In the event CSD suspends, terminates, and/or makes changes to the services to be performed under this Agreement, Contractor shall notify all of its subcontractors in writing within five business days of receipt of notice of such action.

ARTICLE 5 – PROGRAM BUDGET REQUIREMENTS AND PAYMENTS

5.1 Budget

5.1.1 Concurrent with the submission of this Agreement, Contractor shall complete and submit the CSBG Fiscal Data forms [CSBG Contract Budget Summary (CSD 425.S), CSBG Budget Support - Personnel Costs (CSD 425.1.1), CSBG Budget Support - Non-Personnel Costs (CSD 425.1.2), CSBG Budget Support - Other Agency Operating Funds (CSD 425.1.3), and Budget Narrative (CSD 425.1.4)] attached to this Agreement. Contractor must include an itemized list identifying all other funding sources and amounts that make up the total annual operating budget of the community action program(s). Notwithstanding any other provision of this paragraph, Contractor may submit the itemized list of other funding sources by either of the following methods: (a) completing the attached form (CSD 425.1.3); or (b) submitting an internal annual budget document displaying the funding sources and their anticipated revenues.

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5.1.2 Contractor shall submit the CSBG Contract Budget Narrative form (CSD 425.1.4) with a justification for each projected line item reported on the CSD 425.1.1 and CSD 425.1.2.

5.1.3 *Administrative Expenses.* For the purpose of administrative expenditures, and pursuant to Cal. Gov. Code § 12781(c)(1)(D), Contractor may use funds allocated under this Agreement in an amount not to exceed 12 percent of the total operating budget of its community action program(s), including other agency funds used to support CSBG. Contractor shall not use funds provided under this Agreement to cover administrative costs incurred in the Low Income Home Energy Assistance Program (LIHEAP) in excess of the LIHEAP contractual limitations by the Contractor's agency.

The budgets of the Contractor's community action programs, not the budget of the organization or the organizational division to which the community action programs are assigned, shall be used in calculating the amount of allowable administrative expenditures under this subparagraph.

5.1.3.1 A qualifying community action program is defined by Cal. Gov. Code § 12750(b) as:

A "locally planned and operated program comprising a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem."

5.1.3.2 Community action programs typically:

5.1.3.2.1 Maintain a tripartite board of directors or advisory board, as defined in Cal. Gov. Code § 12751, which in the case of governmental entities, has operational jurisdiction and oversight or advisory responsibility, and

5.1.3.2.2 Serve the purposes and goals of the federal Community Services Block Grant Act, Section 672 (42 USC § 9901) and Cal. Gov. Code § 12727 with particular reference to the reduction of the causes and conditions of poverty and persistent economic insecurity.

5.1.4 For purposes of allocating indirect costs, contractors may use current negotiated

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indirect cost rates that have been approved by a cognizant federal agency. Contractor shall submit a copy of the letter of approval from the cognizant agency which includes date of approval and amount of rate. In the absence of a negotiated indirect cost rate, Contractor may elect to use a 15 percent de minimis indirect cost rate as permitted under 2 CFR § 200.414(f).

5.1.5 *Budget modifications require pre-approval by CSD*. No originally approved budget line item may be increased or decreased by more than 10 percent (10%) without prior CSD approval. Contractor shall submit a CSD 425b, *Justification for Contract Amendment/Modification* and updated budget forms to request a budget modification beyond 10 percent (10%.)

5.2 Advance Payments – Amount

5.2.1 Upon approval of all contract deliverables, CSD shall, in accordance with Cal. Gov. Code § 12781(b), issue an advance payment to Contractor in an amount not to exceed 25 percent of the maximum amount of this Agreement.

5.2.2 If HHS does not initially make enough funds available for CSD to pay the advance amount in full, CSD shall provide that portion of the advance payment that is available and pay the remaining portion(s) as funds become available.

5.2.3 If HHS fails to provide sufficient funds to pay the advance payment during the first six months of the contract term, Contractor will not be entitled to additional advance payments thereafter.

5.2.4 If, during the first six months of the contract term, CSD amends this Agreement to increase the maximum amount, CSD shall advance up to 25 percent of the increase to Contractor.

5.2.5 Contractors who opt not to receive an advance payment must notify CSD in writing on agency letterhead. Written notification must be submitted with the Agreement.

5.3 Advance Payments – Interest on Advances

5.3.1 Contractor must deposit all advances in an interest-bearing account in accordance with 2 CFR 200.305, unless one or more of the following apply:

5.3.1.1 Contractor receives less than $250,000 in Federal awards per year.

5.3.1.2 The best reasonably available interest-bearing account would not be

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expected to earn interest in excess of $500 per year on federal cash balances.

5.3.1.3 The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

5.3.2 Interest on Advances. Contractor shall deposit all advances in an insured interest-bearing account. Interest earned, up to $500 per year, may be retained by Contractor for administrative expenses. The account shall be sufficiently segregated to enable the tracking and accounting of WCA funds issued by CSD. Any interest earned on CSBG advances shall be accounted for and expended pursuant to 2 CFR § 200.305(b)(9) (45 CFR § 75.305(b)(9)). Remittances of accrued interest will be provided to CSD annually.

5.3.3 Non-advance Payments and Offsets. If Contractor elects not to request a WCA, payment for allowable expenses under this Contract shall be made upon approval by CSD of Contractor's monthly Expenditure Activity Report. If Contractor owes CSD any outstanding balances for overpayments under any contract, current or previous, the balance may be offset, based on arrangements made with the Contractor.

5.4 Advance Payments – Liquidation of Advance

5.4.1 Contractor may liquidate the advance at any time through offsets against CSD-approved reimbursement requests; however, CSD shall initiate repayment of the advance through offsets at the seventh monthly reporting period of the Period of Performance, or when the Contractor has expended 75 percent of the maximum amount of this Agreement.

5.4.2 CSD-initiated repayments of the advance shall be accomplished through offsets against subsequent reimbursement of approved expenditures. CSD shall determine the amount to be offset against reimbursements by dividing the unpaid advance amount by the number of remaining expenditure reporting periods in the Period of Performance In the event that an expenditure request for a reporting period is less than the offset amount as determined above, the entire amount of the expenditure reimbursement request shall be applied against the remaining advance balance. If the original contract is granted a term extension, this does not extend the advance repayment period.

5.4.3 If the advance payment is not fully paid by the end date of the original contract term, then CSD will offset any subsequent reimbursement of approved expenditures

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to fully repay the advance payment.

5.5 Advance Payments – Lien Rights

The State retains lien rights on all funds advanced.

5.6 Payments

5.6.1 Upon approval of Contractor deliverables CSD shall issue payments (as specified by Contractor on the CSD 425.S and CSD 627) to Contractor upon receipt and approval of a certified CSBG Expenditure/Activity Report. The report shall indicate the actual expenditures being billed to CSD for reimbursement for the specific report period.

5.6.2 Subsequent payments to Contractor shall be contingent on receipt and approval by CSD of the preceding Expenditure/Activity Report. If Contractor owes CSD any outstanding balance(s) for overpayments of any Agreement, current or previous, the balance(s) may be offset after notice to the Contractor providing an opportunity to present any valid objection to the offset.

ARTICLE 6 – FINANCIAL REPORTING

6.1 Fiscal Reports

6.1.1 Contractor shall request reimbursement for expenditures associated with all contract activities by reporting in CSD's designated financial reporting system and in accordance with published system guidance.

6.1.2 Contractor shall submit adjustments in accordance with CPN-C-22-01.

6.1.3 Contractor shall complete and submit to CSD a monthly CSBG Expenditure/Activity Report by entry in CSD's designated financial reporting system and in accordance with published system guidance on or before the 25th calendar day following the report period. This monthly submission is required regardless of the amount expended during the reporting period, even if the amount is zero.

6.2 Close-Out Report

6.2.1 Contractor shall complete and submit all CSD close-out forms when funds are 100 percent expended and according to the timelines below. The close-out report must

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be submitted for both the CSBG and Discretionary portions of the contract amount. The close-out report must be submitted according to the following Period of Performance timeline:

- Period of Performance: January 1, 2026, through December 31, 2026; Close-out due March 31, 2027 (90 calendar day close-out);
- Extension Period: January 1, 2026, through March 31, 2027; Close-out due May 31, 2027 (61 calendar day close-out); or
- Extension Period: January 1, 2026, through April 30, 2027; Close-out due May 31, 2027 (31 calendar day close-out).

6.2.2 The close-out report shall include the following forms: Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D) and CSBG Discretionary Grant Work Plan/Final Report (CSD 626FR). The latest versions of the close-out forms are available on the Local Agencies Portal.

6.2.3 All close-out forms must be submitted electronically via email to CSBG.Div@csd.ca.gov.

6.2.4 Final expenditures must be submitted by entry into CSD's designated financial reporting system and in accordance with published system guidance, within the established close-out period coinciding with the performance period of this agreement as described in Section 6.2.1.

6.2.5 All adjustments must be submitted in accordance with CPN-C-22-01.

6.2.6 Subsequent payments for expenditures under any open CSD contract and the issuance of other CSD contracts shall be contingent upon timely submission of the closeout report.

6.2.7 If CSD grants Contractor a term extension, regardless of the Extension Period, Contractor must submit all required close-out documents, without exception, no later than May 31, 2026.

6.3 Transparency Act Reporting

6.3.1 Federal Funds Accountability and Transparency Act (FFATA) Requirements.

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Awards under these programs are included under the provisions of P.L. 109-282, the "Federal Funds Accountability and Transparency Act of 2006" (FFATA). Under this statute, the grant recipient is required to report information regarding executive compensation and all subawards, contracts, and subcontracts in excess of $25,000 through the Federal Subaward Reporting System (https://www.SAM.gov/fsrs) and in accordance with the terms found in Federal regulations at 2 CFR Part 170, including Appendix A..

6.3.2 Pursuant to 2 CFR Part 170, CSD is required to report information to HHS regarding contractors (sub-awardees) receiving CSBG funds. Contractor must complete CSD Form 279, located on the Local Agencies Portal and return with the signed contract to ensure compliance.

ARTICLE 7 – CSBG TERMS, CONDITIONS, PROGRAMMATIC PROVISIONS, AND REPORTING

7.1 Discretionary Funds Requirements

7.1.1 Contractor shall complete the following documents, available on the Local Agencies Portal, satisfactory to CSD in form and substance, and submit to the assigned CSD Field Representative within 30 calendar days of receipt for private agencies or 45 calendar days of receipt this contract for public agencies.

7.1.1.1 CSBG Contract Discretionary Contract Budget Summary (CSD 627S);

7.1.1.2 CSBG Discretionary Budget Support Personnel Cost (CSD 627A);

7.1.1.3 CSBG Discretionary Budget Support Non-Personnel Cost (CSD 627B);

7.1.1.4 CSBG Discretionary Budget Contract Budget Narrative (CSD 627C); and

7.1.1.5 CSBG Discretionary Grant Work Plan/Final Report (CSD 626FR).

7.1.2 *Administrative Cap*. The discretionary allocation is subject to an administrative cap of 12 percent of the total discretionary funds received.

7.1.3 *Advance Payments*. Advance payments are not available on the 2026 Discretionary Funds.

7.1.4 *Fiscal Reporting*. Contractor shall complete and submit to CSD a monthly CSBG Expenditure/Activity Report by entry into CSD's designated financial reporting

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system and in accordance with published system guidance on or before the 25th calendar day following the report period. This monthly submission is required regardless of the amount expended during the reporting period, even if the amount is zero.

7.1.5 Discretionary funds are expected to be fully expended no later than December 31, 2026.

7.1.6 *Close-Out*. Contractor shall complete and submit all CSD close-out forms as required and outlined in Section 6.2.

7.2 Fair Hearing for Denial of Client Benefits by Contractor

Pursuant to 22 Cal. Code Regs. § 100751, as amended, Contractor shall advise individuals who have been denied assistance under a program funded by this Agreement of their right to appeal to the Contractor, and if not satisfied with the Contractor's decision, then to CSD for a fair hearing within 20 calendar days from the Contractor's final denial on appeal. Contractor must establish a procedure for an appeal process which at a minimum complies with 22 Cal. Code Regs. § 100751.

7.3 Organizational Standards

To maintain compliance with the Office of Community Services' *CSBG IM 138: State Establishment of Organizational Standards for CSBG Eligible Entities*, Contractor shall submit the Organizational Standards annually utilizing the Community Software Group (CSG) system no later than August 31, 2026. Contractor shall have until January 31, 2027, to address modification requests from CSD and/or complete the technical assistance plan(s) for unmet standards in the 2026 Organizational Standards Assessment.

7.4 Programmatic Reporting

7.4.1 *Submission of Required Plans/Reports.* Unless otherwise specified by the provisions of this Article, all Community Action Plans and reports required by the provisions of this Article shall be submitted via email to CSBG.Div@csd.ca.gov, no later than the date specified.

7.4.2 *Community Action Plan*. Contractor shall submit a Community Action Plan meeting the requirements of Government Code § 12747 no later than June 30th of every odd year, unless/until otherwise instructed by CSD. All future Community Action Plans must include certification of a Results Oriented Management and Accountability (ROMA) trainer, Implementor, California ROMA Representative, or Advocate prior to submission to CSD.

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7.4.3 *CSBG Annual Work Plan Modules 3 and 4*. Annual programmatic work plan covers the proposed programmatic activities from January 1, 2026, through December 31, 2026. Contractor must complete and submit the CSBG Annual Work Plan CSD 641 form and enter the Targets using Work Plan CSD 641A Module 3 Targets and/or 641B Module 4 Targets as part of the contract deliverables. Required data for Module 3 and Module 4 will include selecting the appropriate CNPI(s) and or FNPI(s), entering the target, and entering the type of documentation the agency will use to verify the outcome has been met. The Annual Report projections for CY 2026 must be completed and submitted with the contract deliverables. Copies of the forms may be accessed on the Local Agencies Portal.

7.4.4 *CSBG Annual Report Modules 2 through 4 and Agency Success Stories.* Annual programmatic reporting covers the programmatic activities from January 1, 2026, through December 31, 2026. As applicable, Modules 2 through 4 and Agency Success Stories must be completed and submitted in the eGov Reporting system no later than February 1, 2027. Access to the eGov system is available at: Community Software Group.

7.4.5 Contractor shall be required to collect programmatic outcomes associated with services provided under an extended Period of Performance covering the period January 1, 2027, through the extended Period of Performance as specified on the STD 213. Contractor must submit the programmatic outcomes through this period with the following year's annual report information.

ARTICLE 8 – COMPLIANCE POLICIES AND PROCEDURES

8.1 Right to Monitor, Audit, and Investigate

8.1.1 Any duly authorized representative of the federal or State government, which includes but is not limited to the State Auditor, CSD Staff, and any entity selected by CSD to perform inspections, shall have the right to monitor and audit Contractor and all subcontractors providing services under this Agreement through on-site inspections, audits, and other applicable means the State determines necessary.

8.1.2 Contractor shall make available all reasonable information necessary to substantiate expenditures under this Agreement are allowable and allocable, including, but not limited to books, documents, papers, and records. Contractor shall agree to make such information available to the federal government, the State, or any of their duly authorized representatives including representatives of the entity selected by CSD to perform inspections, for examination, copying, or mechanical reproduction, on or

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off the premises of the appropriate entity upon a reasonable request.

8.1.3 Any duly authorized representative of the federal or State government shall have the right to undertake investigations in accordance with applicable federal and state requirements, with particular reference to 42 USC §§ 9914-9916, and 22 Cal. Code Regs. § 100730, as amended.

8.1.4 All agreements entered into by Contractor with audit firms for purposes of conducting independent audits under this Agreement shall contain a clause permitting any duly authorized representative of the federal or State government access to the working papers of said audit firm(s).

8.2 Compliance Monitoring – Contractor's and CSD's Shared Responsibilities for Federal Funds

8.2.1 As the recipient of federal CSBG funds under this Agreement, Contractor is responsible for substantiating that all costs claimed under this Agreement are allowable and allocable under all applicable federal and State laws, and for tracing all costs to the level of expenditure.

8.2.2 As the State CSBG administrator, CSD must conduct onsite and follow-up monitoring, and other audits/reviews as necessary, to ensure that:

8.2.2.1 Contractor meets federal and state performance goals, administrative and financial management standards, and other requirements, including federal organizational standards, as discussed in Article 7.3, applicable to CSBG-funded programs; and

8.2.2.2 Funds allocated to Contractor are expended for the purposes identified in federal and State CSBG law for allowable and allocable costs in accordance with CFR requirements.

8.2.3 CSD shall provide Contractor reasonable advance written notice of on-site monitoring reviews of Contractor's program or fiscal performance. Contractor shall cooperate with CSD program staff and other representatives, and provide access to all programs, records, documents, resources, personnel, inventory, and other things reasonably related to the administration and implementation of the services and activities funded directly or indirectly by this Agreement.

8.2.4 Except under certain conditions whereby advanced notice may not be feasible, such as a whistleblower or other investigation, CSD shall provide Contractor

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reasonable advance written notice of on-site audit of Contractor's program or fiscal performance. Contractor shall cooperate with CSD audits and other representatives, and provide access to all programs, records, documents, resources, personnel, inventory, and other things reasonably related to the administration and implementation of the services and activities funded directly or indirectly by this Agreement.

8.2.5 In the event CSD determines that Contractor is not in compliance with material or other legal requirements of this Agreement, CSD shall provide Contractor with observations, recommendations, and/or findings of noncompliance in writing, along with specific action plans for correcting the noncompliance. All noncompliance findings must be resolved by the mutually agreed upon corrective action timeframe.

8.3 Collection of Disallowed Costs

8.3.1 In the event questioned costs are identified in a final decision on cost disallowance issued by CSD, Contractor shall comply with any demand for repayment, as specified in such final report.

8.3.2 *Time for Response.* Contractor shall have no less than 30 calendar days from receipt of the final decision to tender payment to CSD or, alternatively, to provide CSD with complete and accurate information or documentary evidence in support of the allowability of questioned costs.

8.3.3 *Notice After Review of Further Supporting Evidence.* If Contractor challenges questioned costs and submits complete and accurate information or documentary evidence in support of the allowability of questioned costs as provided above in Article 8.3.2, CSD shall, after consideration of Contractor's submission, accordingly, issue a revised Notice of Disallowed Costs or a communication that no revisions shall be made no later than 30 calendar days after receipt of Contractor's information or documentation. Contractor shall have 15 calendar days from receipt of such Notice or communication to tender payment or a repayment plan acceptable to CSD. In the alternative, Contractor may request a hearing in accordance with this Agreement, for CSD's final determination of disallowed costs.

8.3.4 All statements, notices, responses and demands issued in accordance with this Article 8.3 shall be in writing.

8.3.5 CSD may, at its discretion, reasonably extend the time periods allowed for responses

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specified in this Article 8.3.

8.4 Auditing Standards

8.4.1 *Applicability.* The standards set forth in in 2 CFR § 200.500 et seq. are hereby incorporated by reference.

8.4.2 *Supplemental Audit Guide.* In addition to the applicable audit requirements specified in Article 8.4.1, Contractor must follow the most current CSD Supplemental Audit Guide, which is incorporated into this Agreement by reference and may be accessed on the Local Agencies Portal.

8.5 Audit Reports

8.5.1 Funds provided under this Agreement shall be included in an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements §§ 200.500-521, standards promulgated by the American Institute of Certified Public Accountants (AICPA), and those standards included in the U.S. Government Accountability Office's "Government Auditing Standards," July 2018 Revision, as amended, April 2021. Please note: February 2024 Revision of Government Auditing Standards is effective for financial audits, attestation engagements, and reviews of financial statements for periods beginning on or after December 15, 2025, and for performance audits beginning on or after December 15, 2025.

8.5.2 *Organizations below audit threshold.* Contractors falling below the federal funding threshold, currently $1,000,000, that mandates a single audit may be subject to an audit and/or other fiscal or program-specific review conducted by CSD or its agents, upon 30 calendar days written notice. In addition, agencies will be required to submit an email to Audits@csd.ca.gov certifying they fall below the audit threshold in accordance with Section 8.5.4.

8.5.3 The financial and compliance audit report shall contain a Schedule of Expenditures of Federal Awards (SEFA) in accordance with 2 CFR § 200.510. The SEFA must report total federal awards expended for the appropriate single audit report period. All CSBG grants shall be reported separately on the SEFA, i.e., CSBG; Discretionary. In addition, a separate Supplemental Statement of Revenues and Expenditures (SSRE) for **each** contract whose **term ends** during the single-audit fiscal year shall be included in that year's single audit. The SSRE shall report revenue and expenditures for CSD funding by contract line item and Contractor's fiscal year. The SSRE shall cover the entire contract term as required in CSD's

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Supplemental Audit Guide.

8.5.4 *Submission of Audit Reports*. Contractor shall submit to CSD one electronic copy of the required audit report(s) and any management letter(s) issued by the accountant, within the earlier of 30 calendar days after receipt of the auditor's report, or nine months after the end of the Contractor's fiscal year.

8.5.5 The audit report(s) and all supplemental financial information must be submitted to the following addresses:

One Electronic copy:

audits@csd.ca.gov

Upon receipt of the audit report, CSD's Audit Services Unit (ASU) will send a confirmation email within ten calendar days. Contractor should verify receipt of ASU's confirmation email to ensure your Single Audit report was received.

In accordance with the guidelines of the Division of Audits of the California State Controller's Office (SCO), if Contractor is a local government agency, you may submit your reporting package to the SCO via the SCO's Data Exchange Portal (DEP), or by U.S. Postal Service or private carrier. Reports submitted via DEP must be uploaded as unsecured PDFs. If you have any questions please contact SCO at: SingleAudits@sco.ca.gov.

8.6 Failure to Comply with Audit Requirements

8.6.1 As outlined in CPN-A-24-01 (Single Audit Requirements), failure by the Contractor to comply with audit requirements may result in a high risk designation and certain special conditions. Significant delays in compliance may also result in the suspension or termination of this Agreement and subsequent amendments. 2

8.6.2 *Collection of Disallowed Costs*. Contractor shall have no less than ten business days from receipt of the draft Audit Transmittal Report (TR) or comparable document to provide acceptance of the disallowed costs or, alternatively, to provide CSD with complete and accurate information or documentary evidence in support of the allowability of questioned costs.

8.6.3 If Contractor challenges questioned costs and submits complete and accurate information or documentary evidence in support of the allowability of questioned costs CSD shall, after consideration of Contractor's submission, issue a final TR, no

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later than 30 calendar days after receipt of Contractor's information or documentation. If questioned costs are determined to be owning, ASU shall notify CSD's Fiscal Accounting Services Unit (FASU) to send an invoice. Contractor will tender payment to FASU or negotiate a repayment plan acceptable to FASU.

8.7 Enforcement Actions Resulting from Noncompliance with this Agreement

8.7.1 *Legal Authority*. The authority for CSD Enforcement Actions, as defined in Article 8.7.2, for cost disallowances/recovery of misused funds, and for de- designation of eligible entity status (collectively "Enforcement Process") is found in the federal CSBG Act (42 USC §§ 9914-9916), in the Code of Federal Regulations, and in state regulations, with particular reference to 22 Cal. Code Regs. § 100780. In order to facilitate compliance with the cited authorities, the parties to this Agreement agree that Article 8.7 shall: (a) guide, inform and clarify the Enforcement Process; (b) establish the procedures to be followed; and (c) establish the rights and obligations of the parties with respect to the Enforcement Process, for purposes of implementing the principles set out in the applicable legal authorities.

8.7.2 *Definitions.*

Enforcement Action. For purposes of this Article, "Enforcement Action" shall refer to official steps taken by CSD in response to material breaches of this Agreement and/or Contractor's inability to fulfill contractual obligations of the Agreement due to serious financial instability or insolvency. Enforcement Actions may include any of the following: (a) "High-Risk" designation; (b) a determination of cost disallowance; (c) contract suspension; (d) contract termination; or (e) termination of Contractor's designation as an eligible entity.

High Risk Designation refers to the status of a Contractor which, due to material breach/failure to fulfill contractual obligations and/or serious financial instability, is subject to Enforcement Action(s) that may include imposition of Special Conditions and/or Sanctions designed to allow for continued performance of the Agreement within the conditions/sanctions imposed, or other actions deemed necessary to safeguard public funds.

Material Breach means any act or omission by Contractor that is in contravention or disregard of Contractor's duties and obligations under the terms of this Agreement and under applicable State and federal law, which act or omission: (a) constitutes fraud or gross negligence by Contractor or its agent(s);
(b) is likely to result in significant waste and/or abuse of federal funds; (c) has a

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significant adverse impact on Contractor's ability to meet its administrative, financial, or programmatic duties and obligations over the term of the contract or a significant portion thereof; (d) violates or otherwise disregards significant program guidance and other requirements of the Federal Government, whether issued directly or through CSD; (e) may have serious adverse effects and consequences on the Contractor's customers, employees, subcontractors, creditors, suppliers, vendors, or other stakeholders; or (f) may otherwise significantly and adversely affect the viability, effectiveness, or integrity of the program.

8.7.3 *Initiation of Enforcement Action.*

8.7.3.1 *Grounds for Enforcement Action.* If CSD determines that Contractor has not complied with the requirements of this Agreement and that Contractor's noncompliance constitutes a material breach of the Agreement, or if CSD determines that Contractor's financial condition is so unstable and tenuous that its ability to implement this Agreement is seriously compromised, CSD may initiate an Enforcement Action.

8.7.3.2 *Notice of High-Risk Designation.* To initiate an Enforcement Action, CSD must provide Contractor with written Notice of High-Risk designation, setting forth: (a) the factual and legal basis for the determination of noncompliance, upon which the High-Risk designation is based; (b) the corrective action(s) required; and (c) the date by which they must be taken and completed.

8.7.4 *Special Conditions and Sanctions.*

8.7.4.1 CSD may impose Special Conditions and/or Sanctions upon a determination that such steps are reasonably necessary to address acute financial instability or a material breach, as defined above. Imposition of Special Condition(s) and/or Sanction(s) shall be in writing and shall become effective on the date specified in the notice. Such notices must contain the following information: (a) the nature of the Special Condition(s) and/or Sanction(s) being imposed; (b) the reason(s) for imposing Special Condition(s) and/or Sanction(s); and (c) the corrective actions that must be taken and the time allowed for completing them before CSD removes the Special Condition(s) and/or Sanction(s).

8.7.4.2 Special Conditions may include but are not limited to: (a) requiring Contractor to obtain training and/or technical assistance; (b) imposition of

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special or additional reporting requirements; (c) special or conditional cost reimbursement requirements and procedures; (d) provision of documentation by Contractor; and/or (e) requiring Contractor to amend or modify systems, procedures, and/or policies.

8.7.4.3 Sanctions may include but are not limited to: (a) suspension of advances and/or reimbursements; and/or (b) issuance of notices to suspend operations.

8.7.4.4 Sanctions may not be imposed without a hearing being first held in accordance with applicable regulations, *unless* CSD reasonably determines, based on credible information, that: (a) substantial sums to be paid to Contractor have been or will be used in violation of law or the provisions of this Agreement, and/or (b) associated costs are otherwise very likely to be disallowed; and (c) taxpayer dollars are at significant risk and are unlikely to be recovered if Sanctions are not immediately imposed.

8.7.5 *Procedures for Review of Special Conditions and/or Sanctions.*

8.7.5.1 If Contractor wishes to contest the imposition of Special Conditions and/or Sanctions, Contractor shall have five business days following receipt of a Notice of Enforcement Action in which to show cause, in writing, why the Special Conditions or Sanctions should not be imposed.

8.7.5.2 CSD shall have five business days following receipt of Contractor's response to accept or reject Contractor's objection and to state in writing the consequences of the decision and Contractor's obligations going forward, if any.

8.7.5.3 *Hearing.* Within five business days of receipt of a Notice of Enforcement Action, Contractor may request a hearing for the parties to consider the matters addressed in the Notice and to discuss alternative courses of action, which meeting CSD may agree to if, in its sole judgment, it determines that the meeting would be helpful to the process, can be held expeditiously, and will not cause undue delay or further jeopardize taxpayer dollars.

8.7.5.4 Contractor may, at any time, request in writing that CSD initiate the contract suspension or contract termination processes, to include the requisite hearings, as set out in applicable federal and State law, with particular reference to 22 Cal. Code Regs. § 100780.

8.7.5.5 Should Contractor fail to show cause as to why the Enforcement Action

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should not go forward, or should Contractor fail to request that CSD initiate either the contract suspension or termination processes, CSD may initiate such action at its own discretion.

8.7.5.6 Special Conditions and Sanctions shall remain in effect until the hearing procedure is completed, provided, with respect to sanctions, CSD reasonably determines that Article 8.7.5.3 applies.

8.7.6 *Enforcement Action Cost Disallowance.*

8.7.6.1 *Statement of Questioned Costs.* If CSD determines that Contractor's non-compliance has resulted in questioned costs, CSD shall provide Contractor with a Statement of Questioned Costs along with the Notice of Enforcement Action, or at such later time in the enforcement process as questioned costs are identified.

8.7.6.2 Statements of Questioned Costs shall include, at minimum: (a) particular item(s) of cost questioned and the specified amount(s) by type or category of costs; (b) factual basis for questioning costs, and the information and/or documentation required to justify payment of the costs; and (c) timeframe and procedures for Contractor's submission of the required information or documentation to CSD.

8.7.6.3 *Investigative Audits and Reports.* If CSD determines that more information is required before a Statement of Questioned Costs can be issued or before a final determination of cost disallowance can be made, CSD may conduct an investigative audit of Contractor's records, files and books of account, or retain an audit firm for such purpose. Contractor agrees to cooperate fully in any audit conducted and to ensure that Contractor's agents, accountants and subcontractors cooperate in the performance of such audit. A report of any audit conducted shall be shared with Contractor, who shall be given ample opportunity to respond to findings and to submit information and documentation in support of the response.

8.7.6.4 *Effect of Non-Cooperation with Investigative Audits.* If Contractor fails to cooperate in the conduct of an audit initiated pursuant to Article 8.5, CSD may: (a) impose sanctions as provided in Article 8.7.4; and/or (b) issue a Notice of Disallowed Costs as determined appropriate.

8.7.6.5 *Notice of Disallowed Costs.* If CSD determines that further information

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and/or documentation provided by Contractor has not fully addressed or resolved any outstanding issues of questioned costs, CSD shall issue a Notice of Disallowed Costs, which notice shall include: (a) the amount of disallowed costs to be repaid, if any; and (b) the date by which repayment must be made or, in the alternative, (c) the date by which Contractor must submit a proposed repayment plan for consideration by CSD.

8.7.6.6 *Right to Dispute Notice.* Not later than five business days after receipt of a Notice of Disallowed Costs, Contractor may request a hearing disputing the Notice or statements made therein. The hearing shall be conducted in accordance with the procedures set out in 22 Cal. Code Regs. § 100780, for the purpose of adjudicating the matter of cost disallowance; however, either Contractor or CSD may opt to adjudicate other pending enforcement action matters, in a combined proceeding.

8.7.6.7 *Waiver of Right to Dispute.* If Contractor declines to request a hearing to adjudicate cost disallowance, or neglects to submit a request as provided in Article 8.7.6.6, the Notice of Disallowed Costs shall be deemed final, and Contractor shall be obligated to comply with the requirements of the Notice.

8.7.6.8 Contractor will be deemed to have complied with a Notice of Disallowed Costs when CSD receives full repayment of outstanding disallowed amount(s), or when CSD formally approves a repayment plan. In reviewing Contractor's repayment plan, CSD shall take into consideration such factors as, but not limited to: (a) federal requirements or conditions applicable to the grant(s) under which the disallowed costs were funded; (b) the exigencies of the grant program and CSD's ability to reallocate the funds repaid or otherwise dispose of the funds in accordance with applicable law; (c) the risk of being unable to recover funding and the options for securing Contractor's repayment obligation; and (d) Contractor's financial condition and ability to pay.

8.7.7 *Removal of High-Risk Designation.* Contractor shall remain on High-Risk until CSD reasonably determines that Contractor has complied with the requirements of the Notice of High-Risk Designation, including verification by CSD that corrective measures have been implemented, that all conditions have been met and that disallowed costs have been repaid or, alternatively, that CSD has deemed Contractor's repayment plan to be acceptable and Contractor has demonstrated it is in compliance with the plan. Upon determination that Contractor has complied with the requirements of the Notice of High-Risk Designation, CSD

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shall give Contractor written notice of such determination.

8.7.8 *Further Enforcement Action*. In the event Contractor's non-compliance with the terms and conditions of this Agreement are not remedied through imposition of Special Conditions, and/or Sanctions, thereby enabling CSD to remove High-Risk designation, CSD may initiate further Enforcement Actions involving Contract Suspension, Contract Termination and Termination of Contractor's designation as eligible entity, which shall be initiated and conducted in accordance with the applicable provisions found in 22 Cal. Code Regs. § 100780 and other applicable State and federal statutes and regulations.

8.7.9 *Contractor's Status During Federal Review Period.* The final decision with respect to any enforcement action which involves contract termination, cost disallowance, a denial of refunding, and/or de-designation of an eligible entity shall become effective upon completion of the applicable federal review, if initiated by Contractor, and in compliance with review requirements pursuant to the Community Services Block Grant Act, 42 USC § 9915, except that Special Conditions and Sanctions shall remain in force during the course of any federal review and appeal, and no new contracts or amendments will be executed during the federal review and appeal process.

ARTICLE 9 – FEDERAL AND STATE POLICY PROVISIONS

9.1 Federal Certification Regarding Debarment, Suspension, and Related Matters

9.1.1 Contractor hereby certifies to the best of its knowledge that it, any of its officers, and any subcontractor(s):

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;

b. Have not, within a three-year period preceding this Agreement, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or State antitrust statutes; commission of embezzlement, theft, forgery, or bribery; falsification or destruction of records; making false statements; or receiving stolen property;

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c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in Article 9.1.1; and

d. Have not, within a three-year period preceding this Agreement, had one or more public (federal, state, or local) transactions terminated for cause or default.

9.1.2 If any of the above conditions are true for the Contractor, any of its officers, or any subcontractor(s), Contractor shall describe such condition(s) in writing and submit this information to CSD with the other forms Contractor must complete and return prior to CSD's execution of this Agreement. Based on the description, CSD in its discretion may decline to execute this Agreement or set further conditions of this Agreement. In the event any of the above conditions are true and not disclosed by Contractor, it shall be deemed a material breach of this Agreement, and CSD may terminate this Agreement for cause immediately pursuant to the termination provisions of State and federal law governing the CSBG program.

9.2 Federal Requirements

9.2.1 Salary Limitation – Federal Executive Level II. Federal funds for these grant programs consistently include a provision as part of the Consolidated Appropriations Act (e.g., Public Law 115-31, May 5, 2017) from Congress that the amount that "shall be used to pay the salary of an individual, through a grant or other extramural mechanism" including non-federal share, must not exceed the amount of the Federal Executive Level II salary for that calendar year. This amount is published annually by the U.S. Office of Personnel Management and can be found on their website at https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2025/EX.pdf. This amount reflects an individual's base salary exclusive of fringe benefits and any income that an individual may be permitted to earn outside of the duties of the non-Federal entity's organization. This salary limitation also applies to subawards, contracts, and subcontracts under an ACF grant or cooperative agreement.

9.2.2 Human Trafficking Provisions. Contractor is subject to the requirements of Section 106(g) of the "Trafficking Victims Protection Act of 2000" (22 USC § 7104). The full text of this requirement can be found at https://acf.gov/grants/award-term-and-condition-trafficking-persons.

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9.2.3 Prohibition on Use or Procurement of Covered Telecommunications Equipment or Services. Pursuant to the "Prohibition on certain telecommunications and video surveillance services or equipment" (2 CFR § 200.216), contractors are prohibited from expending grant funds on "equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation and video surveillance and telecommunications equipment by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities). The full text of this requirement can be found at Electronic Code of Federal Regulations (eCFR).

9.3 Nondiscrimination Compliance

9.3.1 Contractor's signature affixed hereon shall constitute a certification that to the best of its ability and knowledge will, unless exempted, comply with the nondiscrimination program requirements set forth in this section.

9.3.2 Contractor hereby certifies compliance with the following:

a. Title VI and Title VII of the Civil Rights Act of 1964, as amended (42 USC §§ 2000d et seq. and 2000e et seq.);

b. Rehabilitation Act of 1973, as amended (29 USC §§ 701 et seq.);

c. Americans with Disabilities Act of 1990, as amended (Pub. L. 101-336; 42 USC §§ 12101 et seq.);

d. Age Discrimination Act of 1975 (42 USC §§ 6101 et seq.); and

e. Title 45 CFR Part 80.

9.4 Specific Assurances

9.4.1 *Smoking Prohibitions.* In accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State, Territories, local and

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Tribal governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, subawards, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment. The above language must be included in any subawards that contain provisions for children's services and that all subawards shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to $1,000 per day.

9.4.2 *American-Made Equipment/Products*. Contractor shall assure, pursuant to Public Law 103-333, Section 507, to the extent practicable, that all equipment and products purchased with funds made available under this Agreement shall be American made.

9.4.3 *Federal and State Occupational Safety and Health Statutes*. Contractor assures that it shall be in compliance with the provisions as set forth in Federal and State Occupational Safety and Health Statutes; the California Safe Drinking Water and Toxic Enforcement Act of 1986 (Cal. Health & Safety Code §§ 25249.5 et seq.); Universal Waste Rule (Hazardous Waste Management System: Modification of the Hazardous Waste Recycling Regulatory Program) (40 CFR Part 273); and California Workers' Compensation laws (Labor Code §§ 3200 et seq.).

9.4.4 *Political Activities*. Contractor shall refrain from all political activities if such activities involve the use of any funds that are the subject of this Agreement. Contractor is prohibited from any activity that is designed to provide voters or prospective voters with transportation to the polls or to provide similar assistance in connection with an election if such activities involve the use of any funds that are subject to this Agreement.

9.4.5 *Lobbying Activities*. Contractor shall refrain from all lobbying activities if such activities involve the use of any funds that are the subject of this Agreement or any other fund, programs, projects, or activities that flow from this Agreement. If Contractor engages in lobbying activities, Contractor shall complete, sign and date the attached CERTIFICATION REGARDING LOBBYING/DISCLOSURE OF LOBBYING ACTIVITIES, as required by the U.S. Department of Health and Human Services under 45 CFR Part 93 (Appendix A).

9.5 Subrecipient Monitoring

Contractor must obtain a Unique Entity Identifier (UEI) assigned by the System for Award

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

Management (SAM.gov). CSD is required to check SAM.gov to verify that Contractor and subrecipients are not debarred, suspended, or ineligible. The UEI is a 12-character alphanumeric ID assigned by SAM.gov.

9.6 Executive Order N-6-22 – Russia Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO direct state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for terminations of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide written response. Termination shall be at the sole discretion of the State.

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

SUBVENTION AGREEMENT

DEFINITIONS

All terms used in this Agreement shall be defined as stated in applicable federal and state statutes and regulations (42 USC § 9902; Cal. Gov. Code § 12730; 2 CFR Parts 200 and 300; and 22 Cal. Code Regs.§ 100601). The following terms shall be more specifically defined for purposes of this Agreement, insofar as the definition accords with federal and state law, as follows:

Agreement:	The complete contents of this Agreement entered into by and between the CSD and Contractor, including all rights, duties, and obligations whether expressed or implied required toward the legal performance of the terms hereof, and including all documents expressly incorporated by reference.
Agreement Term:	The timeframe of this Agreement as specified on the Agreement face sheet (STD 213) including the established Period of performance and an extended period granted upon approval to the Contractor by CSD.
Amendment:	A formal change to the Agreement of a material nature including but not limited to the term, scope of work, or name change of one of the Parties, or a change of the maximum amount of this Agreement.
Authorized Agent:	The duly authorized representative of the Board of Directors of Contractor, and the duly elected or appointed, qualified, and acting officer of the State. In the case of Contractor, the State shall be in receipt of a board resolution affirming the agent's representative capacity to bind Contractor to the terms of this Agreement.
Board of Directors:	For the purposes of a private nonprofit Community Action Agency, Board of Directors refers to the tripartite board as mandated by 42 USC § 9910 and Government Code § 12751. For the purposes of a publicly governed Community Action Agency, Board of Directors refers to the tripartite advisory/ administering board that is mandated by 42 USC § 9910 and California Government Code § 12752.1 and established by the political subdivision or local government.
Community Action Agency:	A public or private nonprofit agency that fulfills all requirements of Government Code § 12750.

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

Continuing Resolution:	An appropriation act that provides budget authority for federal agencies, specific activities, or both to continue in operation when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year.
Contractor:	The entity (partnership, corporation, association, agency, or individual) designated on the face sheet (STD 213) of this Agreement.
CSD:	The State of California Department of Community Services and Development.
Eligible Entity	"Eligible entity" means an entity—(1) that is an eligible entity as defined in 42 USC Section 9902(1), or is designated by the process described in 42 USC Section 9909 (including an organization serving migrant or seasonal farmworkers that is so described or designated); (2) that has a tripartite board or other mechanism described in subsection (a) or (b), as appropriate, of 42 USC Section 9910; and (3) provides services in their Service Area pursuant to a CSBG grant from CSD.
Equipment:	An article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-profit organization for financial statement purposes, or $5000.
Extended Period of Performance:	An extension to the Period of Performance provided to Contractor upon approval if Contractor does not expect to complete award activities during the Period of Performance.
Limited Purpose Agency (LPA):	A community-based nonprofit organization without a tripartite board, as defined in California Government Code § 12775 and 42 USC § 9910(b)(2).
Maximum Amount:	The dollar amount reflected on line 3 of the face sheet (STD 213) of this Agreement.

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

Modification:	An immaterial change to this Agreement that does not require an Amendment.
Native American Indian Program (NAI):	A tribal or other Native American Indian organization in an urban or rural off-reservation area, as defined in Government Code § 12772, such as an Indian nonprofit organization, which meets the criteria of 'eligible entity' as defined in subdivision (g) of § 12730. An NAI may be considered a 'public organization' for purposes of tripartite board requirements or other mechanisms of governance in accordance with 42 USC § 9910(b)(2).
Parties:	CSD on behalf of the State of California, and the Contractor.
Period of Performance:	Time during which Contractor is expected to complete award activities and expend approved funds.
Program:	The Community Services Block Grant (CSBG) Program, 42 USC §§ 9901 et seq., as amended.
State:	The State of California Department of Community Services and Development.
Subcontractor:	An entity (partnership, tribe, corporation, association, agency, or individual) that enters into a separate contract or agreement with Contractor to fulfill direct program or administrative tasks in support of this Agreement**.**
Subcontract:	A separate contract or agreement entered into by and between Contractor and Subcontractor to fulfill direct program or administrative tasks in support of this Agreement.
Total Allocation:	The actual amount of funds available to Contractor under this Agreement, as calculated pursuant to Government Code § 12759 after CSD receives the notice of grant award for the full allocation based on the appropriation by Congress for the related federal fiscal year, and as publicly announced by CSD's Director or designee, subsequent to the execution of this Agreement.

Docusign Envelope ID: 039A2D08-DA8D-4BDE-9D1C-C662765F21D9

SUBVENTION AGREEMENT

TABLE OF FORMS AND ATTACHMENTS

Forms (to be returned with signed Agreement):

A. CSBG Contract Allocation Increase:

1. CSBG Contract Budget Summary (CSD 425.S);
2. CSBG Budget Support Personnel Costs (CSD 425.1.1);
3. CSBG Budget Support Non-Personnel Costs (CSD 425.1.2);
4. CSBG Budget Support Other Agency Operating Funds (CSD 425.1.3);
5. CSBG Contract Budget Narrative (CSD 425.1.4);
6. CSBG Annual Report Work Plan (CSD 641);
7. CSBG Annual Report Projections (CSD 641A and/or CSD 641B); and
8. Joint Powers Agreement (if applicable).

B. *CSBG Annual Work Plan Modules 3 and 4*. Annual programmatic work plan covers the proposed programmatic activities during the Period of Performance from January 1, 2026, through December 31, 2026. Contractor must complete and submit the CSBG Annual Work Plan CSD 641 form and enter the Targets using Work Plan CSD 641A Module 3 Targets and/or 641B Module 4 Targets. Required data for Module 3 and Module 4 will include selecting the appropriate CNPI(s) and or FNPI(s), entering the target, and providing the type of documentation the agency will use to verify the outcome has been met. The Annual Report projections for CY 2026 must be completed and submitted with the contract deliverables. All necessary forms may be accessed on the Local Agencies Portal.

C. CSBG Discretionary Funds:

1. CSBG Discretionary Contract Budget Summary (CSD 627);
2. CSBG Discretionary Budget Support Personnel Cost (CSD 627A);
3. CSBG Discretionary Budget Support Non-Personnel Cost (CSD 627B);

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4. CSBG Discretionary Contract Budget Narrative (CSD 627C); and

5. CSBG Discretionary Grant Work Plan/Final Report (CSD 626FR - rev.11.2021).

D. Certification Regarding Lobbying/Disclosure of Lobbying Activities

E. California Contractor Certification Clauses (CCC 04/2017)

F. CSD Federal Accountability and Transparency Act Report (CSD 279)

G. Agency Staff and Board Roster (CSD 188)

The following documents are hereby incorporated by reference:

Attachment A: 2026 CSBG Allocation Spreadsheet
Attachment B: Supplemental Audit Guide

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Personnel Costs
CSD 425.1.1 (Rev. 10/19)

DISASTER ONLY

CSBG BUDGET SUPPORT -- PERSONNEL COSTS

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Section 10 -- ADMINISTRATIVE COSTS -- SALARIES AND WAGES

A No. of Positions	B Position Title	C Total Salary for each position	D Percent (%) of CSBG time allocated for each position	E Number of CSBG months allocated for each position	F Total CSBG Funds budgeted for each position
				Sub-Total	

SECTION 20 -- PROGRAM COSTS -- SALARIES AND WAGES

				Sub-Total	

FRINGE BENEFITS

Enter description of Fringe Benefits. Please include the percentage of Salaries and Wages paid in Benefits. (Examples: FICA, SSI, Health Ins., Workers Comp. Etc.)	Percentage	Section 10 Administrative Costs List CSBG funds Budgeted Line 2	Section 20 Program Costs List CSBG funds Budgeted Line 2
Hit Alt & Enter at the same time to begin a new line or paragraph within the cell. **Sub-Total**			
List of all Operating expenses:			
List all equipment purchase:			
List all contract/consultant services:			
List all subcontractor consultant services:			
Other costs:			
Sub-Total			
TOTAL AMOUNT Will AUTOMATICALLY POPULATE TO CSD TO CSD 425.S (BUDGET SUMMARY)			

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Personnel Costs
CSD 425.1.1 (Rev. 11/21)

CSBG BUDGET SUPPORT -- PERSONNEL COSTS

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Section 10 -- ADMINISTRATIVE COSTS -- SALARIES AND WAGES

A No. of Positions	B Position Title	C Total Salary for each position	D Percent (%) of CSBG time allocated for each position	E Number of CSBG months allocated for each position	F Total CSBG Funds budgeted for each position
Total (must match Section 10: Administrative Costs line item 1 on the CSD 425.S Budget Summary form)					

SECTION 20 -- PROGRAM COSTS -- SALARIES AND WAGES

Total (must match Section 20: Program Costs line item 1 on the CSD 425.S Budget Summary form)					

FRINGE BENEFITS

Enter description of Fringe Benefits. Please include the percentage of Salaries and Wages paid in Benefits. (Examples: FICA, SSI, Health Ins., Workers Comp. Etc.)	Percentage	Section 10 Administrative Costs List CSBG funds Budgeted Line 2	Section 20 Program Costs List CSBG funds Budgeted Line 2
TOTAL MUST MATCH THE AMOUNT ENTERED ON CSD 425.S (BUDGET SUMMARY)			

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Personnel Costs
CSD 425.1.1 (Rev. 11/21)

CSBG BUDGET SUPPORT -- PERSONNEL COSTS

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Section 10 -- ADMINISTRATIVE COSTS -- SALARIES AND WAGES

A No. of Positions	B Position Title	C Total Salary for each position	D Percent (%) of CSBG time allocated for each position	E Number of CSBG months allocated for each position	F Total CSBG Funds budgeted for each position
Total (must match Section 10: Administrative Costs line item 1 on the CSD 425.S Budget Summary form)					

SECTION 20 -- PROGRAM COSTS -- SALARIES AND WAGES

Total (must match Section 20: Program Costs line item 1 on the CSD 425.S Budget Summary form)					

FRINGE BENEFITS

Enter description of Fringe Benefits. Please include the percentage of Salaries and Wages paid in Benefits. (Examples: FICA, SSI, Health Ins., Workers Comp. Etc.)	Percentage	Section 10 Administrative Costs List CSBG funds Budgeted Line 2	Section 20 Program Costs List CSBG funds Budgeted Line 2
TOTAL MUST MATCH THE AMOUNT ENTERED ON CSD 425.S (BUDGET SUMMARY)			

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Contract Budget Summary
CSD 425.S (Rev.10/19)

CSBG CONTRACT BUDGET SUMMARY

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

SECTION 10: ADMINISTRATIVE COSTS

	Line Item	CSBG Funds (round to the nearest dollar)
1	Salaries and Wages	
2	Fringe Benefits	
3	Operating Expenses	$28,138.00
4	Equipment	
5	Out-of-State Travel	
6	Contract/Consultant Services	$36,476.00
7	Other Costs	
8	Disaster	
Subtotal Section 10: Administrative Costs (cannot exceed 12% of the total operating budget in Section 80)		$64,614.00

SECTION 20: PROGRAM COSTS

	Line Item	CSBG Funds (round to the nearest dollar)
1	Salaries and Wages	$75,977.00
2	Fringe Benefits	$26,535.00
3	Operating Expenses	$111,303.00
4	Equipment	
5	Out-of-State Travel	
6	Subcontractor/Consultant Services	$24,500.00
7	Other Costs	
8	Disaster	
	Subtotal Section 20: Program Costs	$238,315.00
SECTION 40: Total CSBG Budget Amount (Sum of Subtotal Sections 10 and 20) Note: Total cannot exceed allocation amount.		$302,929.00
SECTION 70: Enter Other Agency Operating Funds Used to Support CSBG		$925,044.00
SECTION 80: Agency Total Operating Budget (Sum of Sections 40 and 70)		$1,227,973.00
SECTION 90: CSBG Funds Administrative Percent (Section 10 divided by Section 80)		5.26%

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Personnel Costs
CSD 425.1.1 (Rev. 10/19)

CSBG BUDGET SUPPORT -- PERSONNEL COSTS

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Section 10 -- ADMINISTRATIVE COSTS -- SALARIES AND WAGES

A No. of Positions	B Position Title	C Total Salary for each position	D Percent (%) of CSBG time allocated for each position	E Number of CSBG months allocated for each position	F Total CSBG Funds budgeted for each position
Total (must match Section 10: Administrative Costs line item 1 on the CSD 425.S Budget Summary form)					

SECTION 20 -- PROGRAM COSTS -- SALARIES AND WAGES

1	Program Manager	$97,574.76	35.00%	12	$34,151.17
1	Community Services Supervisor	$73,227.18	20.00%	12	$14,645.44
1	Community Services Aide II Extra Help	$18,729.60	100.00%	12	$18,729.60
1	Transporter Extra Help	$8,450.00	100.00%	12	$8,450.00
Total (must match Section 20: Program Costs line item 1 on the CSD 425.S Budget Summary form)					$75,976

FRINGE BENEFITS

Enter description of Fringe Benefits. Please include the percentage of Salaries and Wages paid in Benefits. (Examples: FICA, SSI, Health Ins., Workers Comp. Etc.)	Percentage	Section 10 Administrative Costs List CSBG funds Budgeted Line 2	Section 20 Program Costs List CSBG funds Budgeted Line 2
OASDI, PERS, Unemployment Insurance, Group Health Insurance, Def. Comp	35.00%		$26,535.00
TOTAL MUST MATCH THE AMOUNT ENTERED ON CSD 425.S (BUDGET SUMMARY)			$26,535

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Non Personnel Costs
CSD 425.1.2 (Rev. 10/19)

CSBG BUDGET SUPPORT -- NON PERSONNEL COSTS

Contractor Name:	Tehama County Community Action Agency	Contract Number: 26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term: 1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount: 302,929	
Date:	1/12/2026	E-mail Address: tdean@tcdss.org	

Hit Alt & Enter at the same time to begin a new line or paragraph within the cell.

LIST EACH LINE ITEM Totals must match CSD 425.S Budget Summary form Attach additional sheet(s) if necessary	**CSBG**	
	Section 10: Administrative Costs	**Section 20: Program Costs**
List all Operating Expenses Operating expenses in the Administrative section of this grant include indirect expenses including Insurance, A-87, Rent, and PERS Unfunded Liability. Operating expenses in the program section of this grant include HMIS and Engage System Software licences, Worker's Comp, phone, general office supplies, postage, copies, membership dues, vehicle repairs, employee hiring costs, travel, gas, and training expenses. Costs also include nutrition for youth and seniors, housing deposit assistance, other projects and housing supports.	3 *sum should equal total on line item 3 of CSD 425.S Budget Summary form* $28,138	3 *sum should equal total on line item 3 of CSD 425.S Budget Summary form* $111,303
List all Equipment Purchases	4 *sum should equal total on line item 4 of CSD 425.S Budget Summary form*	4 *sum should equal total on line item 4 of CSD 425.S Budget Summary form*
List all Out-of-State Travel: *Name of conference; Specify location; Cost per trip*	5 *sum should equal total on line item 5 of CSD 425.S Budget Summary form*	5 *sum should equal total on line item 5 of CSD 425.S Budget Summary form*
List all Contract/Consultant Services This amount includes partial full time equivalents (FTE) of salary and fringe costs of Tehama County Department of Social Services (TCDSS) administrative staff who support the Community Action Agency (CAA). These staff include a fiscal analyst and program analyst and their direct supervisors who provide reporting, compliance, fiscal management, fiscal analysis, and budget analysis for CAA.	6 *sum should equal total on line item 6 of CSD 425.S Budget Summary form* $36,476	
List all Subcontractor/Consultant Services This budgeted amount reflects subcontractor costs in the amount of: - $12,500 is budgeted for vendor services for Project LIFT, which is a yearly community event providing services including but not limited to: dental, clothing, housing, referrals, DMV, veterinary, and haircuts. - $2,000 has been budgeted for providing staffing and educational demonstrations for the Electronic Benefits Transfer (EBT) booth at the Red Bluff, California Farmers' Markets and to promote CAA information and events. -$10,000 to PAL Mentoring Program to provide mentoring for at-risk youth in Tehama County		6 *sum should equal total on line item 6 of CSD 425.S Budget Summary form* $24,500
Other Costs - List each line item (i - iv): *Any additional Other Costs (attach additional sheet if necessary):*	**Section 10: Administrative Costs**	**Section 20: Program Cost**
i		
ii		
iii		
iv		
Total Other Costs (Sum of i, ii, iii, iv):	7 *sum should equal total on line item 7 of CSD 425.S Budget Summary form*	7 *sum should equal total on line item 7 of CSD 425.S Budget Summary form*

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Other Agency Operating Funds

CSD 425 1.3 (10/19)

CSBG Budget Support -- Other Agency Operating Funds

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Funding Source (DO NOT ABBREVIATE)	Funding Type Federal, State, Local, Private, Other	Funding Amount
Tehama Bridges MOU Service Agreement/Child Welfare, CPS	Federal/Local	$410,000
Family Stabilization	Federal/State	$105,000
CalWORKs Housing Support Program	Federal/State	$195,000
Housing and Disability Advocacy Program	State	$145,000
Meals on Wheels, Area Agency on Aging, Department of Aging	Federal/Local/Private	$28,094
Transitional Age Youth (TAY) Program	State	$41,950
Total Other Agency Operating Funds to Support CSBG *(Total should match total on CSD 425 S form, Section 70)*		$925,044

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG Budget Support -- Other Agency Operating Funds

CSD 425 1.3 (10/19)

CSBG Budget Support -- Other Agency Operating Funds

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Funding Source (DO NOT ABBREVIATE)	Funding Type Federal, State, Local, Private, Other	Funding Amount
Total Other Agency Operating Funds to Support CSBG *(Total should match total on CSD 425 S form, Section 70)*		

CSBG Contract Budget Narrative

Contractor Name:	Tehama County Community Action Agency	Contract Number:	26F-5049	Amendment Number:
Prepared By:	Teri Dean	Contract Term:	1/1/26-4/30/27	
Telephone Number:	530-528-4057	Contract Amount:	$302,929	
Date:	1/12/2026	E-mail Address:	tdean@tcdss.org	

Budget Narrative

Administrative Expenses:
OPERATING: Operating expenses in the Administrative section of this grant include indirect expenses including Insurance, A-87, Rent, and PERS Unfunded Liability.
CONTRACT/CONSULTANT: This amount includes partial full time equivalents (FTE) of salary and fringe costs of Tehama County Department of Social Services (TCDSS) administrative staff who support the Community Action Agency (CAA). These staff include a fiscal analyst and program analyst and their direct supervisors who provide reporting, compliance, fiscal management, fiscal analysis, and budget analysis for CAA.

Program Expenses:
SALARIES:
The Community Services Program Manager oversees and is responsible for all CAA programs. The Program Manager manages daily activities, monitors personnel matters, and develops policies and procedures as needed. This position also serves as an expert who communicates CAA matters to TCDSS staff. They work with other agencies, determine needs for services, and assist in budget development. The Program Manager is supervised by a Deputy-Director and the Director of TCDSS.
The Community Services Supervisor (Family Stabilization, Housing Support, Meals on Wheels, Housing & Disablitiy Advocacy Program, Deposit Assistance, Tehama County Bridges Program and other CAA programs) coordinates and operates multiple housing and self-sufficiency programs to ensure low-income clients' daily living requirements are met. The Supervisor coordinates targeted community oriented projects and activities of these programs. They maintain effective working relationships with social/health services agencies and other community organizations. They also supervise and evaluate program and volunteer staff, lead meetings, and administer training as needed. The Supervisor reports to the Program Manager.
The Community Service Aide (CSA) I/II assists with determining client needs and eligibility for services throughout all programs. They assist with case management and perform other related work as required. This might include data entry, working CAA events, and general administrative work. They are supervised directly by the Community Services Supervisor.
The Transporter will primarily provide support to clients for the transportation of emergency food and healthy meals and may perform other work as needed.
FRINGE: The benefit rate for fringe benefits is 35 percent. Fringe benefits for CAA include: OASDI, UI, Group Insurance, PERS, and Deferred Compensation.
OPERATING: Operating expenses in the program section of this grant include HMIS and Engage System Software licenses, worker's comp, phone, general office supplies, postage, copies, membership dues, vehicle repairs, employee hiring costs, travel, gas, and training expenses for agency staff to attend, California based, conferences such as CSBG annual report and ROMA trainings. Costs also include nutrition for youth and seniors, housing deposit assistance, other projects and housing supports.
SUBCONTRACTOR: This budgeted amount reflects subcontractor costs in the amount of:
- $12,500 is budgeted for vendor services for Project LIFT, which is a yearly community event providing services including but not limited to: dental, clothing, housing, referrals, DMV, veterinary, and haircuts.
- $2,000 has been budgeted for providing staffing and educational demonstrations for the Electronic Benefits Transfer (EBT) booth at the Red Bluff, California Farmers' Markets and to promote CAA information and events.
-$10,000 to PAL Mentoring Program to provide mentoring for at-risk youth in Tehama County.
TOTAL CSBG 2026 Contract: $302,929.

State of California
Department of Community Services and Development
Community Services Division
Work Plan CSD 641
Rev. 12/10/21

Contract Number: 26F-5049
Date Submitted: 1/13/2025
Contract Year: 2026

Contractor Name:	Tehama County Community Action Agency
Contact Person and Title:	Jackson Mehr, Staff Services Analyst
Phone Number and Ext.:	530-528-4116
Email Address:	jmehr@tcdss.org

Program/Service Name	Program Description	Domain(s) (check all that apply)
Example: Homeless Care Program	**Example:** A six bed, 24-hour recuperative care program at Memorial Shelter for homeless clients discharged from the hospital.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☒ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Housing Support Program (HSP)	Housing Support Program—provides housing assistance through the CalWORKs program utilizing Rapid Rehousing and Housing First models and collaborates with the local homelessness Continuum of Care (CoC). Assistance includes deposit, rental assistance, utility deposits and stipends meeting program requirements.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☒ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement

Family Stabilization Program (FSP)	Family Stabilization Program—provides family support to overcome barriers through case management in order to move clients from "in crisis" to "thriving". Supportive services provided include: child care, transportation, mental health, substance abuse, and domestic violence services, clothing, budgeting, job and life skills classes, fingerprinting, drug testing, and background checks.	☐ Employment ☒ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☒ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Housing and Disability Advocacy Program (HDAP)	Provides housing supports and disability benefit application assistance and advocacy to people likely eligible for disability benefits and experiencing homelessness or at risk of being homeless.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☒ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Tehama Bridges	Program works with targeted youth, their family and/or caregivers to provide additional assistance and resources as the family works toward self-sufficiency. While encouraging the family to bring in natural supports, the Bridges Team works together to help the families reach their goals using the 10 Principles and 4 Phases of Bridges. Every family involved with Bridges develops their own individualized goals and mission statement that best supports their desired outcome. Every family has different needs and the Bridges Team must be flexible and fluid in the process to successfully connect and meet the needs of each family.	☐ Employment ☒ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☒ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement

Meals on Wheels	Provides fresh meals to seniors in Tehama County. We have two congregate sites and four city based routes that deliver meals to homebound seniors. Additionally, we have a frozen meal service for Seniors on the waiting list for this high demand service.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☒ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Deposit Assistance	Provides deposit assistance to families who have income, but due to financial circumstances are unable to save for a housing deposit. The program also provides participants with financial education training.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☒ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Police Activities League (PAL)	Provides mentoring opportunities & experiences for the youth of Tehama County.	☐ Employment ☒ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
END	END	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement
Click or tap here to enter text.	Click or tap here to enter text.	☐ Employment ☐ Education and Cognitive Development ☐ Income and Asset Building ☐ Housing ☐ Health and Social/Behavioral Development ☐ Civic Engagement and Community Involvement

State of California
Dept. of Community Services and Development
CSD Public Website Update Form
CSD 168 (2015)

CSBG Agency Profile
Public Website Form

Instructions: Please submit this form to CSD on a yearly basis for the purpose of updating CSD's public website. The public website provides valuable information on the type of services offered, service area, and agency contact information for where clients may go to obtain services in California. This form is required even if no changes have occurred. Services are listed on the website according to service area(s)/county. If your agency provides services in more than one county, and if those services are not provided in all counties, complete a separate form for each county. If your agency provides all services in all areas complete one form.

Form Completed By:	Phone Number for Person Completing the Form:	County(ies) Served:	
Jackson Mehr	530-528-4116	Tehama County	
Agency Name:	**Street Address, City, State, Zip:**		
Tehama County Community Action Agency	310 S Main Street, Red Bluff, CA 96080		
Website Address:	**Main Public Phone Number:**	**Fax Number:**	**Office Hours:**
TehamaCountyCAA.com	530-527-6159	530-527-4365	Monday-Friday 8:00am-5:00pm

Use an X to indicate services are provided within the specified county/area. All the services with checked boxes will be included on the Public Website.

Child/Youth Services:
- [ ] Child Care
- [ ] Before/after School Program
- [ ] Foster care assistance
- [ ] Head Start/Early Head Start
- [ ] Mentoring
- [ ] Tutoring
- [ ] Emancipated Youth Services
- [ ] School Supplies
- [ ] Youth employment

Education Services:
- [ ] English Language Proficiency
- [ ] High School Certificate/ Diploma
- [ ] Post-Secondary education

Emergency Services:
- [X] Food
- [ ] Clothing distribution
- [ ] Utility assistance
- [X] Rental assistance
- [X] Mortgage assistance
- [ ] Legal assistance
- [ ] Medical assistance
- [ ] Temporary shelter
- [ ] Disaster relief
- [ ] Transportation assistance
- [ ] Violence protection assistance

Employment Services:
- [ ] Job skills training
- [ ] Resume preparation
- [ ] Job seeking resources
- [ ] Interview preparation
- [ ] Job placement
- [ ] Career education services

Food/Nutrition Services:
- [X] Food banks
- [ ] WIC
- [ ] Food stamps/Cal Fresh
- [ ] Obesity education
- [X] Delivery of meals
- [ ] Nutrition education

Health Services:
- [ ] Screenings
- [ ] Vaccinations
- [ ] Substance abuse education/counseling
- [ ] Dental care
- [ ] Mental Health care
- [ ] Domestic violence counseling

Homeless Services:
- [ ] Shelters
- [ ] Drop-in programs
- [ ] Transportation services
- [ ] Street outreach
- [ ] Motel vouchers

Housing Services:
- [X] Eviction assistance
- [X] Foreclosure assistance
- [ ] Hotel vouchers
- [ ] Mortgage counseling
- [ ] Domestic violence shelter
- [ ] Transitional housing

Income Management Services:
- [ ] Individual development accounts
- [ ] Earned Income tax credit
- [ ] Financial management
- [ ] Banking
- [ ] Tax preparation

Senior Services:
- [ ] In-home assistance
- [X] Meal Delivery
- [X] Congregate meals
- [ ] Holiday food baskets
- [ ] Foster grandparents
- [ ] Adult day care
- [ ] Group recreational or social activities
- [ ] Transportation

Transportation Services:
- [ ] Bus passes
- [ ] Gas vouchers
- [ ] Driver's license assistance

Other Services not Listed:

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Agency Staff and Board Roster
CSD 188 (Rev 08/2016)

Agency Staff and Board Roster

Programs Administered: CSBG ☑ Energy ☐

Agency Name:	Tehama County Community Action Agency	Contact Email Address:	htouvell@tcdss.org
Contact Person:	Honey Touvell	Date Submitted:	6/25/2025
Contact Phone Number:	530-528-4111	Total Number of Board Seats:	12

List the name of each program manager for CSBG and Energy Programs. If there is more than one manager please list them as well i.e. Utility Assistance Program Manager.

This document must be updated within 30 days of any changes to the Executive Director, Program Manager, Chief Financial Officer and board roster.

Agency Key Staff

	Name	Title/Position (Include date of vacancy if applicable)	Address	Phone Number	Email
1	Bekkie Emery	Executive Director	310 S Main Street, Red Bluff, CA 96080	530-528-4078	bemery@tcdss.org
2	Teresa Curiel	Additional Authorized signer of the Contract	310 S Main Street, Red Bluff, CA 96080	530-528-4084	tcuriel@tcdss.org
3	Desiree Oglesby	Chief Financial Officer	310 S Main Street, Red Bluff, CA 96080	530-528-4051	doglesby@tcdss.org
4	Honey Touvell	CSBG Program Manager	310 S Main Street, Red Bluff, CA 96080	530-528-4046	htouvell@tcdss.org
5		Weatherization Program Manager			
6		Utility Assistance Program Manager			
7		Other			

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Executive Director and Board Roster
CSD 188 (Rev 08/2016)

List the name of each board member and identify any board vacancies. In the "Title/Position" field identify the date the seat became vacant and specify the sector represented in the "Sector" field.
Sector: Please indicate P=Public, PR= Private, L= Low Income (Energy only agencies are not required to identify the sector.)

Board Roster

	Name	Title/Position (Include date of vacancy if applicable)	Address	Sector	Phone Number	Email
1	Jennifer Torres	Board Chair	220 Sycamore Street, Red Bluff, CA 96080	PR	530-528-7841	jtorres@nccdi.com
2	Alaina Carrel	Board Member	310 South Main St, Red Bluff, CA 96080	L	530-528-4010	acarrel@tcdss.org
3	Andrea Martin	Board Member	685 Haley Lane, Red Bluff, CA 96080	L	530-736-6419	amartin@tehamaschools.org
4	Johnna Jones	Board Member	814 Locust St, Red Bluff, CA 96080	L	530-736-0840	JJones@co.tehama.ca.us
5	Daniel Dempsery	Board Member	20699Walnut Street, Red Bluff, CA 96080	L	530-200-1699	tcfb@tcfb.net
6	Thomas Jones	Vice Chair Person	PO Box 28, Los Molinos, CA 96055	PR	530-228-2662	thepruneman47@yahoo.com
7	Laura Sullivan	Board Member	930 Cascade Ave, Red Bluff CA 960800	PR	530-515-6549	lauras@empowertehama.org
8	Rob Borroughs	Board of Supervisors	727 Oak St. Red Bluff CA 96080	P	(530) 527-4655 ext 3015	rburroughs@tehama.gov

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Executive Director and Board Roster
CSD 188 (Rev 08/2016)

	Name	Title/Position (Include date of vacancy if applicable)	Address	Sector	Phone Number	Email
9	Kris Deiters	Board Member Red Bluff City Rep	555 Washington St, Red Bluff CA 96080	P	530 736 6825	kdeiters@cityofredbluff.org
10	Lisa Lomeli	Board Member Corning City Rep	646 Fripp Avenue, Corning CA 96021	P	530-828-5406	lisa.lomeli@yahoo.com
11	Sandy Harp	Board Member City of Tehama Rep	100 G. St, Tehama CA 96090	P	530-941-8360	sandralynnharp@gmail.com
12	Patrick Meehan	Board Member	306 Pinion Way, Red Bluff CA 96080	PR	530-570-6621	jannipat88@gmail.com
13						
14						
15						
16						
17						
18						
19						

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Executive Director and Board Roster
CSD 188 (Rev 08/2016)

Instructions: Agency Staff and Board Roster (CSD 188)

Agency Name:	Legal entity title as stated on Federal Tax ID Form (STD 204)
Contact Person:	Name, phone number and email of person completing the form
Programs Administered:	Please check each box that applies. For example, if your agency administers both CSBG and Energy, please check both boxes; however, if your agency administers one, check the applicable program box.
Date Submitted:	Enter the date the Agency Staff and Board Roster (CSD 188) form is submitted to CSD.
Total Number of Board Seats:	Enter the total number of Board seats required under your agency Bylaws.

Table 1: Agency Staff

Chief Financial Officer and Program Manager(s) Information:	Enter the Chief Financial Officers and Program Manager's information, as well as the executive director's information. If applicable, enter the name of the additional authorized signer of the contract. If applicable, enter additional managers if your Agency has a Program Manager for CSBG, Weatherization or Utility Assistance. For each agency staff provide an address and a contact phone number.

Table 2: Board Roster

Board Member Information:	Enter the current Board Chair and board member names, title and sector*. For each board member provide an address other than the Agency's and a contact phone number for each member.

Agency must submit any changes/updates to the Executive Director, Chief Financial Officer, Program Managers and Board Roster (CSD 188) within thirty days of such occurrence(s). The updated form identifying the changes should be submitted electronically to the Contract Services Unit at: contracts2@csd.ca.gov

2026 Tehama County Community Action Agency
Tripartite Board Meeting Schedule

MONTHLY MEETINGS of the TRIPARTITE BOARD		SCHEDULED MONTHLY ITEMS FOR BOARD REVIEW, DISCUSSION, ACTION, ACTIVITIES
Thursday, January 15		LIFT Report Out
Executive Committee Meeting	**TBD**	(Determine reappointment for terming Board
Board Meeting	**3:00 – 5:00 pm**	members*Standing Item as Needed)
Thursday, February 19		Annual Report /Review of 2025 TCCAA Outcomes
Executive Committee Meeting	**TBD**	Meals on Wheels Presentation
Board Meeting	**3:00 – 5:00 pm**	
Thursday, March 19		Tripartite Board Training on Duties and
Executive Committee Meeting	**TBD**	Responsibilities/Ethics
Board Meeting	**3:00-4:00 pm**	
Thursday, April 16		Bridges Presentation
Executive Committee Meeting	**TBD**	
Board Meeting	**3:00-5:00 pm**	
Thursday, May 21		ROMA Review for Board Members
Executive Committee Meeting	**TBD**	
Board Meeting	**3:00 – 5:00 pm**	
Thursday, June 18		HDAP
Executive Committee Meeting	**TBD**	Customer Satisfaction Surveys
Board Meeting	**3:00 – 5:00 pm**	(*nominations for Chair and Vice Chairperson)
Thursday, July 16		NO MEETING
NO MEETING		
Thursday, August 20		Housing Support Program Presentation
Executive Committee Meeting	**TBD**	CSBG Dashboard
Board Meeting	**3:00 – 5:00 pm**	
Thursday, September 17		Strategic planning meeting after regular meeting
Executive Committee Meeting	**TBD**	(Review Mission and Vision)
Board Meeting	**3:00 – 5:00 pm**	
Thursday, October 15		Approval of Strategic Plan
Executive Committee Meeting	**TBD**	CAP Matrix/Goals Review
Board Meeting	**3:00 – 5:00 pm**	
Thursday, November 19		TBD-LIFT
Executive Committee Meeting	**TBD**	
Board Meeting	**3:00 – 5:00 pm**	
Thursday, December 17		Determine Reappointment for Terming Board
Executive Committee Meeting	**TBD**	Members
Board Meeting	**TBD**	

All meetings will take place at the Tehama County Administration Building, 727 Oak Street, Red Bluff, unless otherwise indicated.

**Nominations for Chairperson and Vice Chairperson happen on even years in the month of June (2026).

Contractor Certification Clause

CCC 307

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

Contractor/Bidder Firm Name (Printed)	Federal ID Number
Tehama County Community Action Agency	94-6000543

By (Authorized Signature)

Bekkie F Emery

Printed Name and Title of Person Signing

Bekkie F. Emery, Executive Director

Date Executed	Executed in the County of
1/14/2026	Tehama

CONTRACTOR CERTIFICATION CLAUSES

STATEMENT OF COMPLIANCE:

Contractor has, unless exempted, complied with the nondiscrimination program requirements. (GC 12990 (a-f) and CCR, Title 2, Section 8103) (Not applicable to public entities.)

DRUG-FREE WORKPLACE REQUIREMENTS:

Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b) Establish a Drug-Free Awareness Program to inform employees about:

1) the dangers of drug abuse in the workplace;

2) the person's or organization's policy of maintaining a drug-free workplace;

3) any available counseling, rehabilitation and employee assistance programs; and,

4) penalties that may be imposed upon employees for drug abuse violations.

c) Provide that every employee who works on the proposed Agreement will:
1) receive a copy of the company's drug-free policy statement; and,

2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: (1) the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

NATIONAL LABOR RELATIONS BOARD CERTIFICATION:

Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court which orders Contractor to comply with an order of the National Labor Relations Board. (PCC 10296) (Not applicable to public entities.)

CONTRACTS FOR LEGAL SERVICES $50,000 OR MORE- PRO BONO REQUIREMENT:

Contractor hereby certifies that contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

EXPATRIATE CORPORATIONS:

Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in

whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

DOMESTIC PARTNERS:

For contracts of $100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

GENDER IDENTITY:

For contracts of $100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

CONFLICT OF INTEREST:

Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

a) Current State Employees (PCC 10410):

1) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

b) Former State Employees (PCC 10411):

1) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning,

arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

2) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (PCC 10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (PCC 10430 (e))

LABOR CODE/WORKERS' COMPENSATION:

Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

AMERICANS WITH DISABILITIES ACT:

Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

CONTRACTOR NAME CHANGE:

An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation

is in good standing by calling the Office of the Secretary of State.

RESOLUTION:

A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

AIR OR WATER POLLUTION VIOLATION:

Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

PAYEE DATA RECORD FORM STD. 204:

This form must be completed by all contractors that are not another state agency or other government entity.

SUBCONTRACTOR LIST
CSD 163 (8/2019)

Contractor Name:	Contract Term:	Contract Number:
Tehama County Community Action Agency	1/1/2026-12/31/2026	26F-5049

Contractor shall provide written notification to the State within 60 calendar days of execution of each subcontractor agreement the name of the subcontractor entity, its address, telephone number, contact person, contract amount, and program description of each subcontractor activity to be performed under this Agreement. This written notification shall also serve as certification that, to the best of Contractor's knowledge, the subcontractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency. Contractor is required to maintain current Excluded Parties List System (EPLS) verification in the subcontractor file(s) for CSD review; a sampling may be requested for verification during an onsite monitoring visit. *Contractor should include the date that the subcontractor was EPLS verified.

Name of the Subcontractor	Address	Telephone Number	Contact Person	Contract Amount	Program Description	Date EPLS Verified*
The Vitality Project	PO BOX 9189, Red Bluff, CA 96080	530-567-4408	Andrea C Curry	$12,500	Provides financial oversight for the Live Inspired for Tomorrow (LIFT) event, which provides basic health and human services to homeless and low-income individuals and families.	1/14/2026
Positivity and Love (PAL) Mentoring Corporation	5299 Toomes Ave, Corning, CA 96021	530-354-9184	Dusty Jobe	$10,000	Provides mentoring opportunities & experience for the youth of Tehama County.	1/14/2026
Red Bluff Tehama County Chamber of Commerce	100 Main St. Red Bluff, CA 96080	530-527-6220	Dave Gowan	$2,000	Providing educational demonstrations for the EBT booth and promote CAA information and events at Farmer's Markets.	1/14/2026

Preparer's Name, Title (Please Print):	Date: 1/14/2026	Contact Number: 530-528-4116
Jackson Mehr, Staff Services Analyst		

TRINCERTIFICATE NO.

ISSUE DATE

207-0014 AI	**CERTIFICATE OF COVERAGE**	7/1/2025

Trindel Insurance Fund
PO Box 2069
Weaverville, CA 96093

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BELOW. THIS CERTIFICATE OF COVERAGE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED and/or requesting a WAIVER OF SUBROGATION, the Memorandums of Coverage must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

COVERAGE AFFORDED	**A- Trindel Insurance Fund**
COVERAGE AFFORDED	**B**
COVERAGE AFFORDED	**C**
COVERAGE AFFORDED	**D**

Member:
TEHAMA COUNTY
727 OAK STREET
RED BLUFF, CA 96080

Coverages

THIS IS TO CERTIFY THAT THE MEMORANDUMS OF COVERAGE LISTED BELOW HAVE BEEN ISSUED TO THE MEMBER NAMED ABOVE FOR THE PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE COVERAGE AFFORDED BY THE MEMORANDUMS DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH MEMORANDUMS. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF COVERAGE	MEMORANDUM NUMBER	COVERAGE EFFECTIVE DATE	COVERAGE EXPIRATION DATE	LIABILITY LIMITS
A	[X] Excess General Liability	GLMOC-2026	07/01/2025	07/01/2026	$1,000,000
	Excess General Liability Aggregate				$2,000,000
	Auto Liability				$1,000,000
	Workers' Compensation	WCMOC-2026	07/01/2025	07/01/2026	Statutory
					Limits inclusive of the Member's Self-Insured Retention of $250,000

Description of Operations/Locations/Vehicles/Special Items:

AS RESPECTS COMMUNITY SERVICES BLOCK GRANT AGREEMENT BETWEEN TEHAMA COUNTY AND DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT FOR PROGRAMS ADMINISTRATION BY COMMUNITY ACTION AGENCY.

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT IS INCLUDED AS AN ADDITIONAL COVERED PARTY, BUT ONLY INSOFAR AS THE OPERATIONS UNDER THIS CONTRACT ARE CONCERNED.

Certificate Holder

DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 GATEWAY OAKS #100
SACRAMENTO,CA 95833

Cancellation

SHOULD ANY OF THE ABOVE-DESCRIBED MEMORANDUMS OF COVERAGES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WIL BE DELIVERED IN ACCORDANCE WITH THE MEMORANDUMS OF COVERAGE PROVISIONS.

R. H. Hartman

AUTHORIZED REPRESENTATIVE

ENDORSEMENT GLMOC-2026-2

ADDITIONAL COVERED PARTY AMENDATORY ENDORSEMENT

It is agreed that the "COVERED PARTY", COVERED PERSONS OR ENTITIES" section of the memorandum is amended to include the person or organization named on the certificate of Coverage, but only with respect to liability arising out of premises owner by or renter to the Member, or operations performed by or on behalf of the Member or such person or organization so designated.

Coverage provided under this endorsement is limited to the lesser of the limits stated on the Certificate of Coverage or the minimum limits required by contract.

Additional Covered Party:

NAME OF PERSON OR ORGANIZATION SCHEDULED PER ATTACHED CERTIFICATE OF COVERAGE

As Respects:

PER ATTACHED CERTIFICATE OF COVERAGE

It is further agreed that nothing herein shall act to increase the Fund's limit of liability.

This endorsement is part of the Memorandum and takes effect on the effective date of the memorandum unless another effective date is shown below. All other terms and conditions remain unchanged.

Effective Date: **Memorandum No.:** GLMOC-2026

Issued to: All Members

Issue Date: June 30, 2025

Authorized Representative
Trindel Insurance Fund

E-Contract Review
Approval as to Form

Department Name: Tehama County Community Action Agency

Vendor Name: California Department of Community Services and Development

Contract Description: For the purpose of receiving Community Services Block grant funds.

APPROVED AS TO FORM:



Date: 03/04/2026

Office of the Tehama County Counsel
Margaret Long, County Counsel

Tehama County

Agenda Request Form

File #: 26-0290 **Agenda Date:** 3/17/2026 **Agenda #:** 4.

FIRE

Requested Action(s)

a) AGREEMENT / RESOLUTION - Request adoption of a resolution approving the Agreement with the California Department of Transportation for Statewide Bulk Fuel Services at the Mineral Caltrans Maintenance Station and further authorize the Fire Chief to sign the Agreement, for an amount not to exceed $8,000, effective 10/1/26 through 9/30/29

Financial Impact:

Sufficient funding included in Fiscal Year budget 2042-53291.

Background Information:

The Tehama County Fire Department Mineral Station 20 is located at the Mineral Caltrans Maintenance Station. An agreement with Caltrans is necessary to access their fueling system and alleviates the need to travel for refueling.

Current agreement (Misc. Agree #2023-316) expires September 30, 2026.

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

SCO ID:

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Tehama County Fire Department, hereinafter referred to as "Local Agency" or "County"

CONTRACTOR NAME

California Department of Transportation, hereinafter referred to as "Caltrans" or "Contractor"

2. The term of this Agreement is:

START DATE

October 1, 2026

THROUGH END DATE

September 30, 2029

3. The maximum amount of this Agreement is:

$8,000 Eight Thousand Dollars and Zero Cents

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Exhibits	Title	Pages
Exhibit A	Scope of Work	2
Exhibit B	Budget Detail and Payment Provisions	1
Exhibit C *	General Terms and Conditions	5
Exhibit D	Special Terms and Conditions	5
Exhibit E	Additional Provisions	1
Attachment 1	Resolution	1

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at https://www.dgs.ca.gov/OLS/Resources

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

California Department of Transportation

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
1727 30th Street, MS-65	Sacramento	CA	95816

PRINTED NAME OF PERSON SIGNING	TITLE
Breonna Dumas	Contract Officer

CONTRACTOR AUTHORIZED SIGNATURE	DATE SIGNED

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SCO ID:

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME			
Tehama County Fire Department			
CONTRACTING AGENCY ADDRESS	CITY	STATE	ZIP
604 Antelope Blvd.	Red Bluff	CA	96080
PRINTED NAME OF PERSON SIGNING	TITLE		
Monty Smith	Fire Chief		
CONTRACTING AGENCY AUTHORIZED SIGNATURE	DATE SIGNED		
DocuSigned by: Monty Smith	2/2/2026		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL	EXEMPTION (If Applicable)		

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EXHIBIT A

Scope of Work

1. **California Department of Transportation (Caltrans)**, and the **County of Tehama, through its Fire Department,** hereinafter referred to as **LOCAL AGENCY** enter into this Agreement for **Fuel Services** as follows.
2. Subcontracting is not permitted under this Agreement. All references to subcontracting or subcontractors as found herein are not applicable to this Agreement.
3. The services shall be performed at the Mineral Caltrans Maintenance Station located at 37900 Tehama 36 East Mineral, California.
4. This Agreement will commence **10/1/2026** This Agreement shall expire **9/30/2029**. The services shall be provided during twenty-four (24) hours a day, seven (7) days a week. The parties may amend this Agreement as permitted by law.
5. All inquiries during the term of this Agreement will be directed to the project representatives listed below:

CONTACT: Department of Transportation	LOCAL AGENCY: COUNTY OF TEHAMA
Section/Unit: Statewide Bulk Fuel Administrator	Section/Unit: Tehama County Fire Department
Contract Manager: Mahdis Abadian	Project Manager: Laurianne Griffin Analyst II
Address: 3400 R St. Sacramento, CA 95816	Address: 604 Antelope Blvd. Red Bluff, CA 96080
Business Phone Number: (279) 224-4110	Business Phone Number: (530) 528-5118
Email: mahdis.abadian@dot.ca.gov	Email: Laurianne.Griffin@fire.ca.gov

6. **Caltrans agrees to provide the following:**
   A. Caltrans agrees to provide bulk fuel to LOCAL AGENCY for LOCAL AGENCY vehicles only.
   B. Caltrans agrees to allow LOCAL AGENCY to obtain fuel solely at the Mineral Caltrans Maintenance station, twenty-four (24) hours per day, seven days per week.
   C. Caltrans shall work with LOCAL AGENCY to coordinate training on the automated systems to navigate the system.
   D. Caltrans will bill the LOCAL AGENCY for fuel used based on the monthly statewide average price, per gallon, on bulk fuel.
   E. LOCAL AGENCY will reimburse Caltrans at the same rate of fuel price per gallon purchased from vendor as stated in **Item D**, above and specified in **Exhibit B**, **Item 4**, **Rates.**
   F. The Caltrans Contract Manager or designee will administer the collection of fuel consumption date and reconcile the data for processing, using the cloud-based system to generate reports, the information shall be disbursed to the LOCAL AGENCY designee on a monthly basis, in arrears for invoicing purposes.

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EXHIBIT A

7. **LOCAL AGENCY agrees to provide the following:**

   A. LOCAL AGENCY shall provide their Fleet/Fuel Card account numbers to the designated EJ Ward Personnel, which will be used for activation purposes at the pump.

   B. LOCAL AGENCY shall exercise reasonable care when on Caltrans property while utilizing Caltrans equipment.

   C. LOCAL AGENCY shall accept responsibility for any repairs and liability for damage and/or loss to Caltrans equipment and/or property made necessary by or resulting from damage, negligent act, or omission by LOCAL AGENCY and its personnel.

   D. LOCAL AGENCY will be held responsible for any loss or damage to LOCAL AGENCY vehicles caused by LOCAL AGENCY under this Agreement.

   E. Only authorized personnel of LOCAL AGENCY shall be eligible to use the bulk fuel site and shall obtain bulk fuel utilizing their LOCAL AGENCY fuel card to access the fuel.

   F. Fuel will be pumped by authorized personnel of LOCAL AGENCY directly into LOCAL AGENCY vehicles only, and only after training on the new automated equipment has been completed successfully.

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EXHIBIT B

Budget Detail and Payment Provisions

1. **Invoicing and Payment**

   A. Upon receipt and approval of invoices from Caltrans, LOCAL AGENCY agrees to compensate Caltrans for actual expenditures incurred in accordance with the rates set forth in **Item 4, Rates**, and this **Exhibit B**. Incomplete or disputed invoices shall be returned to the Caltrans Contract Manager or designee, unpaid, for correction.

   B. Invoices shall include a copy of the usage report, which shall include the following:

      - LOCAL AGENCY Contract Number
      - Caltrans Contract Number
      - Maintenance Station Information where fuel was obtained (as shown in **Exhibit A, Item 3**)
      - Price per gallon
      - Fuel Type (if applicable)

   C. Invoices shall be submitted to LOCAL AGENCY not more frequently than monthly, in arrears, to:

      Name: Laurianne Griffin, Analyst II
      Office: Tehama County Fire Department
      Address: 604 Antelope Blvd.
      Red Bluff, CA 96080

2. **Budget Contingency Clause**

   A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the LOCAL AGENCY shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this agreement and Contractor shall not be obligated to perform of this Agreement.

   B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY or offer an agreement amendment to Contractor to reflect the reduced amount.

3. **Payment**

   A. Costs for this Agreement shall be computed in accordance with State Administrative Manual Section 9210 and 9211.9210

   B. Nothing herein contained shall preclude advance payments pursuant to Article 1, Chapter 3, Part 1, Division Title 2 of the Government Code of the State of California.

4. **Rates**

   The cost of fuel will be calculated based on the monthly statewide average per gallon for fuel type used. A nonrefundable administrative fee of $25.00 per invoice will be included to cover the cost of administering this contract and associated bulk fuel activities.

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General Terms and Conditions (GTC 02/2025)

EXHIBIT C

1. APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. Contractor may not commence performance until such approval has been obtained.

2. AMENDMENT: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

3. ASSIGNMENT: This Agreement is not assignable by the Contractor, either in whole or in part, without the consent of the State in the form of a formal written amendment.

4. AUDIT: Contractor agrees that the awarding department, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).

5. INDEMNIFICATION: Contractor agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Contractor in the performance of this Agreement.

6. DISPUTES: Contractor shall continue with the responsibilities under this Agreement during any dispute.

7. TERMINATION FOR CAUSE: The State may terminate this Agreement and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.

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8. INDEPENDENT CONTRACTOR*:* Contractor, and the agents and employees of Contractor, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the State.

9. RECYCLING CERTIFICATION: The Contractor shall certify in writing under penalty of perjury, the minimum, if not exact, percentage of post-consumer material as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether the product meets the requirements of Public Contract Code Section 12209. With respect to printer or duplication cartridges that comply with the requirements of Section 12156(e), the certification required by this subdivision shall specify that the cartridges so comply (Pub. Contract Code §12205).

10. NON-DISCRIMINATION CLAUSE: During the performance of this Agreement, Contractor and its subcontractor*s* shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. Contractor and subcontractors shall comply with the provision*s* of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such article. Contractor shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. Contractor and its subcontractor*s* shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.)

    Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the Agreement.

11. CERTIFICATION CLAUSES: The CONTRACTOR CERTIFICATION CLAUSES contained in the document CCC 04/2017 are hereby incorporated by reference and made a part of this Agreement by this reference as if attached hereto.

12. TIMELINESS: Time is of the essence in this Agreement.

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13. COMPENSATION: The consideration to be paid Contractor, as provided herein, shall be in compensation for all of Contractor's expenses incurred in the performance hereof, including travel, per diem, and taxes, unless otherwise expressly so provided.

14. GOVERNING LAW: This contract is governed by and shall be interpreted in accordance with the laws of the State of California.

15. ANTITRUST CLAIMS: The Contractor by signing this agreement hereby certifies that if these services or goods are obtained by means of a competitive bid, the Contractor shall comply with the requirements of the Government Codes Sections set out below.

    a. The Government Code Chapter on Antitrust claims contains the following definitions:

        1) "Public purchase" means a purchase by means of competitive bids of goods, services, or materials by the State or any of its political subdivisions or public agencies on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code.

        2) "Public purchasing body" means the State or the subdivision or agency making a public purchase. Government Code Section 4550.

    b. In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder. Government Code Section 4552.

    c. If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery. Government Code Section 4553.

    d. Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action. See Government Code Section 4554.

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16. CHILD SUPPORT COMPLIANCE ACT: For any Agreement in excess of $100,000, the contractor acknowledges in accordance with Public Contract Code 7110, that:

    a. The contractor recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

    b. The contractor, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

17. UNENFORCEABLE PROVISION: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

18. PRIORITY HIRING CONSIDERATIONS: If this Contract includes services in excess of $200,000, the Contractor shall give priority consideration in filling vacancies in positions funded by the Contract to qualified recipients of aid under Welfare and Institutions Code Section 11200 in accordance with Pub. Contract Code §10353.

19. SMALL BUSINESS PARTICIPATION AND DVBE PARTICIPATION REPORTING REQUIREMENTS:

    a. If for this Contract Contractor made a commitment to achieve small business participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) report to the awarding department the actual percentage of small business participation that was achieved. (Govt. Code § 14841.)

    b. If for this Contract Contractor made a commitment to achieve disabled veteran business enterprise (DVBE) participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) certify in a report to the awarding department: (1) the total amount the prime Contractor received under the Contract; (2) the name and address of the DVBE(s) that participated in the performance of the Contract; (3) the amount each DVBE received from the prime Contractor; (4) that all payments under the Contract have been made to the DVBE; and (5) the actual percentage of DVBE participation that was achieved. A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Mil. & Vets. Code § 999.5(d); Govt. Code § 14841.)

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20. LOSS LEADER: If this contract involves the furnishing of equipment, materials, or supplies then the following statement is incorporated: It is unlawful for any person engaged in business within this state to sell or use any article or product as a “loss leader” as defined in Section 17030 of the Business and Professions Code. (PCC 10344(e).)

21. GENERATIVE AI DISCLOSURE OBLIGATIONS:

    a. The following terms are in addition to the defined terms and shall apply to the Contract:

        1) “Generative AI (GenAI)” means an artificial intelligence system that can generate derived synthetic content, including text, images, video, and audio that emulates the structure and characteristics of the system's training data. (Gov. Code § 11549.64.)

    b. Contractor shall immediately notify the State in writing if it: (1) intends to provide GenAI as a deliverable to the State; or (2), intends to utilize GenAI, including GenAI from third parties, to complete all or a portion of any deliverable that materially impacts: (i) functionality of a State system, (ii) risk to the State, or (iii) Contract performance. For avoidance of doubt, the term “materially impacts” shall have the meaning set forth in State Administrative Manual (SAM) § 4986.2 Definitions for GenAI.

    c. Notification shall be provided to the State designee identified in this Contract.

    d. At the direction of the State, Contractor shall discontinue the provision to the State of any previously unreported GenAI that results in a material impact to the functionality of the System, risk to the State, or Contract performance, as determined by the State.

    e. If the use of previously undisclosed GenAI is approved by the State, then Contractor will update the Deliverable description, and the Parties will amend the Contract accordingly, which may include incorporating the GenAI Special Provisions into the Contract, at no additional cost to the State.

    f. The State, at its sole discretion, may consider Contractor’s failure to disclose or discontinue the provision or use of GenAI as described above, to constitute a material breach of Contract when such failure results in a material impact to the functionality of the System, risk to the State, or Contract performance. The State is entitled to seek any and all remedies available to it under law as a result of such breach, including but not limited to termination of the contract.

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EXHIBIT D

Special Terms and Conditions

1. **Equipment**

The LOCAL AGENCY agrees to exercise reasonable care in using Caltrans Maintenance Station's statewide equipment and accept responsibility for repairs and liability for damage or loss made necessary by or resulting from any negligent act or omission of LOCAL AGENCY personnel. Caltrans will not be held responsible for any loss or damage to LOCAL AGENCY's vehicles under this Agreement.

2. **Changes in Terms/Amendment**

Agreement may be amended by mutual written consent of the parties hereto.

3. **Settlement of Disputes**

Any dispute concerning a question of fact arising under the terms of this Agreement which is not disposed within a reasonable period (ten days) by the parties normally responsible for the administration of this contract shall be brought to the attention of the Administrative Services Officer (or designated representative) of each organization for joint resolution.

4. **Authorization**

LOCAL AGENCY agrees to provide CALTRANS with a resolution, motion, order or ordinance of the governing body, which authorizes execution of this Agreement, and indicates the individual who is authorized to sign the Agreement on behalf of LOCAL AGENCY.

5. **Termination**

A. If Caltrans fails to perform his/her duties to the satisfaction of the LOCAL AGENCY, or if Caltrans fails to fulfill in a timely and professional manner his/her obligations under this agreement, or if Caltrans violates any of the terms or provisions of this agreement, then the LOCAL AGENCY shall have the right to terminate this agreement effective immediately upon the LOCAL AGENCY giving written notice thereof to the Caltrans. Either party may terminate this agreement on 30 days written notice.

B. LOCAL AGENCY shall pay Caltrans for all work satisfactorily completed as of the date of notice. LOCAL AGENCY may terminate this agreement immediately upon oral notice should funding cease or be materially decreased or should the Tehama LOCAL AGENCY Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year. The LOCAL AGENCY's right to terminate this agreement may be exercised by Fire Chief.

6. **Entire Agreement Modification**

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Caltrans shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Caltrans specifically acknowledges that in entering and executing this agreement, Caltrans relies solely upon the provisions contained in this agreement and no other oral or written representation.

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EXHIBIT D

7. **Nonassignment of Agreement**

Inasmuch as this agreement is intended to secure the specialized services of Caltrans, Caltrans may not assign, transfer, delegate or sublet any interest herein without the prior written consent of the LOCAL AGENCY.

8. **Employment Status**

Caltrans shall, during the entire term of this agreement, be construed to be an independent contractor and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow LOCAL AGENCY to exercise discretion or control over the professional manner in which Caltrans performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Caltrans shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the LOCAL AGENCY is to ensure that the services shall be rendered and performed in a competent, efficient and satisfactory manner. Caltrans shall be fully responsible for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Caltrans, if Caltrans were a LOCAL AGENCY employee. LOCAL AGENCY shall not be liable for deductions for any amount for any purpose from Caltrans's compensation. Caltrans shall not be eligible for coverage under LOCAL AGENCY's Workers Compensation Insurance Plan, nor shall Caltrans be eligible for any other LOCAL AGENCY benefit.

9. **Indemnification**

Caltrans shall defend, hold harmless, and indemnify Tehama LOCAL AGENCY, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of LOCAL AGENCY), damages, judgments, or decrees by reason of any person's or persons' injury, including death, or property (including property of LOCAL AGENCY) being damaged, arising out of Caltrans's performance of work hereunder or its failure to comply with any of its obligations contained in this agreement, whether by negligence or otherwise. Caltrans shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Caltrans shall also defend and indemnify LOCAL AGENCY against any adverse determination made by the Internal Revenue Service or the State Franchise Tax Board and/or any other taxing or regulatory agency against the LOCAL AGENCY with respect to Caltrans's "independent Contractor" status that would establish a liability for failure to make social security or income tax withholding payments, or any other legally mandated payment.

10. **Non-Discrimination**

Caltrans shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of personnel, or in any other respect based on race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

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EXHIBIT D

11. **Green Procurement Policy**

Tehama LOCAL AGENCY Resolution No. 49-2002, the Green Procurement Policy (available upon request) supports recycling and waste reduction and promotes the purchase of products made with recycled materials when product fitness and quality are equal, and they are available at no more than the total cost of non-recycled products. Caltrans is encouraged to conform to this policy.

12. **Compliance with Laws and Regulations**

All services to be performed by Caltrans under this Agreement shall be performed in accordance with all applicable Federal, State, and Local laws, ordinances, rules, and regulations. Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the LOCAL AGENCY immediately.

13. **Law and Venue**

This agreement shall be deemed to be made in and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of law provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama LOCAL AGENCY, California.

14. **Authority**

Each party executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

15. **Notices**

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent first class mail to the following addresses:

If to LOCAL AGENCY: Tehama County Fire Department
604 Antelope Blvd.
Red Bluff, CA 96080

If to Caltrans: California Department of Transportation
3400 R. St.
Sacramento, CA 95819

Notice shall be deemed to be effective two (2) days after mailing.

16. **Non-Exclusive Agreement**

Caltrans understands that this is not an exclusive agreement, and that LOCAL AGENCY shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Caltrans, or to perform such services with LOCAL AGENCY's own forces, as LOCAL AGENCY desires.

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EXHIBIT D

17. **Resolution of Ambiguities**

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

18. No Third-Party Beneficiaries

Neither party intends that any person shall have a cause of actions against either of them as a third-party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

19. **ADA Compliance**

All entities that provide electronic or information technology or related services that will be posted online by Caltrans must be in compliance with Government Code Sections 7405 and 11135 and the Web Content Accessibility Guidelines (WCAG) 2.0 or subsequent version, published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum level AA success. All entities will respond to and resolve any complaints/ deficiencies regarding accessibility brought to their attention.

20. **Electronic Signatures**

Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures for this Agreement. Documents that are referenced by this Agreement may still require manual signatures.

21. **Executive Order N-6-22 – Russia Sanctions**

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in Ukraine, as well as any sanctions imposed under state law unless the contract has been Federalized (i.e. there is federal participation in any phrase). The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide a written response. Termination shall be at the sold discretion of the State.

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EXHIBIT D

IN WITNESS WHEREOF, LOCAL AGENCY and California Department of Transportation have executed this agreement on the day and year set forth below.

Date: 2/2/2026

COUNTY OF TEHAMA
Monty Smith, Fire Chief
DocuSigned by:
Monty Smith
_____
Signature
259D9C587E4244F...

CALIFORNIA DEPARTMENT OF TRANSPORTATION
_____, Contract Officer
Printed Name

Date: _____

_____
Signature

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

EXHIBIT E

Additional Provisions

1. **Insurance**

As an instrumentality of the State of California, Caltrans is self-insured under the State of California, Office of Risk and Insurance Management. for liability exposures in accordance with Government Code section 11007.4. Under this form of insurance, the State and its employees acting in the course and scope of their employment are insured for tort liability arising out of official State business.

2. **Workers' Compensation and Employer's Liability**

The State of California has a Master Agreement with the State Compensation Insurance Fund regarding workers' compensation benefits for all state employees, as required by the Labor Code.

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BEFORE THE BOARD OF DIRECTORS OF THE
TEHAMA COUNTY FIRE DEPARTMENT
COUNTY OF TEHAMA, STATE OF CALIFORNIA

IN THE MATTER OF:

Resolution Number: _____
Approving the Department of Transportation for fuel services from October 1, 2026 through September 30, 2029, OR three years from last signature date, whichever is later.

BE IT RESOLVED by the Board of Supervisors of Tehama County, that said Board does hereby approve the Agreement with the California Department of Transportation dated as of the last signatory date on page 2 of the Standard Agreement, and any amendments thereto. This Agreement provides for fuel services at the Mineral Caltrans Maintenance Station, during the term of this Agreement, October 1, 2026 through September 30, 2029 up to and no more than the amount of **$8,000.00**

BE IT FURTHER RESOLVED that _____ Chair of said Board be and hereby is authorizing County Fire Chief, Monty Smith to sign and execute said Agreement and any amendments on behalf of the Tehama County Fire Department.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Tehama, at a regular meeting thereof, held on the ____ day of _____, by the following vote:

AYES:

NAYS:

ABSENT:

_____
Signature, Board of Supervisors Member

_____
Printed Name and Title

_____
Signature, Board of Supervisors Member

_____
Printed Name and Title

------CERTIFICATION OF RESOLUTION------
ATTEST:

I _____, Clerk of the TEHAMA COUNTY BOARD OF SUPERVISORS, County of TEHAMA California do hereby certify that this is a true and correct copy of the original Resolution Number _____.

WITNESS MY HAND OR THE SEAL OF THE _____, on this _____ day of _____, _____.

OFFICIAL SEAL
OR NOTARY CERTIFICATON

_____
Signature

_____
Title and Name of Local Agency

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EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-6-22

WHEREAS California has a strong commitment to fundamental rights and freedoms at home and around the world; and

WHEREAS the Russian Federation (Russia) has mounted aggressive, unlawful, and violent actions against Ukraine and its people, flouting these fundamental rights and freedoms; and

WHEREAS Russia's attacks on Ukraine and its people have significantly escalated since 2014, despite significant diplomatic efforts by the United States and its partners and allies to stop Russian aggression; and

WHEREAS on February 21, 2022, United States President Joseph R. Biden Jr. issued Executive Order 14065 finding that Russia's purported recognition of the so-called Donetsk People's Republic or Luhansk People's Republic regions of Ukraine contradicts Russia's commitments under the 2014 Minsk cessation of hostility agreements and further threatens the peace, stability, sovereignty, and territorial integrity of Ukraine; and

WHEREAS Executive Order 14065 expands upon a number of previous Executive Orders related to Russia's mounting actions to undermine the sovereignty and territorial integrity of Ukraine, including Executive Orders 13660, 13661, 13662, 13685, and 13849, and further federal actions may follow; and

WHEREAS on February 24, 2022, Russia launched a large-scale invasion of the sovereign nation of Ukraine and continues to conduct a lawless assault on the Ukrainian government and people; and

WHEREAS California joins the United States and other nations, states, and localities in condemning Russia's attacks on Ukraine and its people as an assault on fundamental international rules and norms that have prevailed since the Second World War; and

WHEREAS President Biden and American allies and partners around the world have announced significant economic sanctions on key Russian institutions and banks and on the architects of this war of choice, including Russian President Vladimir Putin, among others; and

WHEREAS California is proud to be home to one of the largest Ukrainian populations in the United States, and continues to stand with the government and people of Ukraine, who have fought with incredible bravery to defend their country and freedom; and

WHEREAS California supports President Biden's efforts to hold Russia accountable for violating Ukrainian sovereignty, for its disregard for the lives and well-being of the Ukrainian people, and for its hostility to freedom and democracy; and

WHEREAS thousands of Russian citizens have courageously taken to the streets to protest their government's lawless invasion of Ukraine, and many

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Californian immigrants from Russia and Californians of Russian descent have marched in solidarity with these Russian protestors; and

WHEREAS California's National Guard and the U.S. government have had a nearly three-decade relationship with Ukraine working to support its Ministry of Defense, Ministry of Interior, and Armed Forces by providing military equipment and training as well as humanitarian assistance, from helping to renovate schools and providing school supplies to volunteering at orphanages; and

WHEREAS over the last twenty years, the Office of Emergency Services, along with the California National Guard and the California Emergency Medical Services Authority, has provided training and conducted exercises with the Ukrainian Ministry of Defense and Armed Forces on utilizing the Emergency Management and Incident Command System; and

WHEREAS California, which has a long history of welcoming Ukrainian and other refugees, will continue to support resettlement, in partnership with the federal government, of those seeking safety and freedom from Russia's aggression in Ukraine; and

WHEREAS according to UN agencies, Russian aggression since 2014 has internally displaced 1.5 million Ukrainians, caused an estimated 50,000 casualties, and destabilized the region, and its recent invasion of Ukraine threatens to create Europe's largest refugee crisis in decades, with more than a million refugees fleeing Ukraine in the last week; and

WHEREAS many companies in California have taken steps to limit economic transactions with Russia and Russian entities, to combat misinformation about Russia's actions in Ukraine, and to support the government and people of Ukraine; and

WHEREAS California calls upon businesses, non-governmental organizations, and public entities in the State to review their investments and contracts to ensure their compliance with economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law (collectively, economic sanctions), and to take actions to support the Ukrainian government and people, including by refraining from new investments in, and financial transactions with, Russian institutions or companies that are headquartered or have their principal place of business in Russia (Russian entities), not transferring technology to Russia or Russian entities, and directly providing support to the government and people of Ukraine.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. All agencies and departments subject to my authority shall review all contracts for commodities, services, and technology to determine whether they comply with existing economic sanctions; and

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2. All agencies and departments subject to my authority shall terminate any contracts with any individuals or entities that are determined to be a target of economic sanctions, and shall refrain from entering into any new contracts with such individuals or entities while economic sanctions are in effect; and

3. All agencies and departments subject to my authority shall notify all contractors and grantees of their obligations to comply with economic sanctions within 45 days of this Order, and the Department of General Services and the Department of Technology shall provide guidance on such communications within 14 days of this Order; and

4. All agencies and departments subject to my authority shall direct grantees, and contractors with agreements valued at $5 million or more, to report to the agency or department regarding their compliance with economic sanctions; and

5. All agencies and departments subject to my authority shall direct all grantees, and contractors with agreements valued at $5 million or more, to report on steps they have taken in response to Russia's actions in Ukraine, including, but not limited to, desisting from making new investments in, or engaging in financial transactions with, Russian entities, not transferring technology to Russia or Russian entities, and directly providing support to the government and people of Ukraine; and

6. The Department of General Services and Department of Technology shall issue procurement guidance to agencies and departments regarding compliance with economic sanctions and supporting Ukrainian businesses to the extent permitted by state law.

IT IS FURTHER ORDERED that, as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

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This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 4th day of March 2022.

GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, PH.D.
Secretary of State

E-Contract Review
Approval as to Form

Department Name: County of Tehama Fire Department

Vendor Name: California Department of Transportation

Document Description: Agreement for bulk fuel services

APPROVED AS TO FORM:

Date: 2/6/26

Office of the Tehama County Counsel
Daniel B. Klausner, Senior Deputy County Counsel

Tehama County

Agenda Request Form

File #: 26-0297 **Agenda Date:** 3/17/2026 **Agenda #:** 5.

AUDITOR-CONTROLLER

Requested Action(s)
a) Request approval and authorization to file the Fiscal Year 2024/25 Annual Disclosure Report for the County of Tehama Certificates of Participation (COP) Series 2014 and Financial Loan for AIRCON - Energy Efficiency Program

Financial Impact:
There is no financial impact. This is necessary to meet a reporting requirement.

Background Information:
The Federal Securities and Exchange Commission (SEC) regulations require that municipal bond issuers file certain fiscal reports each year. Tehama County has executed a 'Continuing Disclosure Agreement' pursuant to these regulations in connection with the 2014 COP, which sets forth specific contents of these reports.

The 2024/25 annual report (due March 31, 2026) is presented for approval in accordance with this process. The report meets the requirements of the SEC regulations and the county's Continuing Disclosure Agreement criteria.

The review process for the 2014 Certificates of Participation involved a lot of demographic and financial data which was included in the certificate document itself.

The COP documents spell out the data sets that are to be updated annually under the Continuing Disclosure Agreement. Those updated data sets are attached for review. The data, once filed, will be available to bond holders, future investors, credit rating agencies and other interested parties.

As part of the agreement, the Auditor's Office will also submit a copy of the Audited Financial Statements for year end, June 30, 2025.

COUNTY OF TEHAMA, CALIFORNIA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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INTRODUCTORY SECTION

- **List of Officials**

COUNTY OF TEHAMA
LIST OF OFFICIALS
YEAR ENDED JUNE 30, 2025

ELECTED OFFICIALS

Supervisor, District 1	Rob Burroughs
Supervisor, District 2	Tom Walker
Supervisor, District 3	Pati Nolen
Supervisor, District 4	Matt Hansen
Supervisor, District 5	Greg Jones
Assessor	Burley Phillips
Auditor-Controller	Krista Peterson
Clerk & Recorder/Clerk of the Board/Elections	Sean Houghtby
District Attorney	Matthew D. Rogers
Sheriff/Coroner	Dave Kain
Treasurer/Tax Collector	Parker R. Hunt

DEPARTMENT DIRECTORS/ADMINISTRATORS

Chief Administrator	Gabriel Hydrick
Agricultural Commissioner – Sealer Weights & Measures	Tom Moss
Air Pollution Control Officer	Joseph H. Tona
Building Official – Interim	Patrick Ewald
Chief Probation Officer – Interim	Pamela Gonzalez
Child Support Services Director	Tonya Moore
Civil Defense Coordinator	Dave Kain
County Library Manager	Alicia Meyer
County Counsel – Interim	Margaret Long
Court Executive Officer – Jury Commissioner	Kevin Harrigan
Director of Environmental Health	Tia Branton
Director of Planning	Jessica Martinez
Director of Public Works – Road Commissioner	Vacant
Farm Advisor/County Director	Josh Davy
Fire Warden – Chief	Bob Farias
Health Officer	Jennifer Brown, MD
Health Services Agency – Executive Director	Jayme Bottke
Personnel Director	Coral Ferrin
Public Guardian – Public Administrator	Melani Rodriguez
Social Services Director/IHSS Public Authority Director	Rebecca Emery
Solid Waste Management Agency Manager	Paul Freund
Veteran Service Officer	Shawn Bondon

FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

Board of Supervisors
County of Tehama
Red Bluff, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tehama, California (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Adoption of New Accounting Standard

As described in Note 1 to the financial statements, effective July 1, 2024, the County adopted Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*. The guidance requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. This resulted in a restatement of beginning net position, as described in Note 15 to the financial statements. Our opinions are not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, County Pension Plan information, County OPEB Plan information, infrastructure information under modified reporting and budgetarycomparison schedules for the General Fund, Road Fund, Public Safety Fund, Public Assistance Fund, and Health Services Fund be presented to supplement the basic financial statements. Such information is the responsibility of management, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2026, on our consideration of the County of Tehama's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Tehama's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Roseville, California
February 17, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

This section of the County of Tehama's (the County) annual financial report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2025. It should be read in conjunction with the County's basic financial statements following this section.

I. FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by $436,058,075 (net position). Of this amount, $115,782,264 is restricted by function for external requirements, $384,956,542 is net investment in capital assets, and ($64,680,371) is unrestricted.

- The government's total net position increased by $52,764,726 during the year over the restated prior year balance.

- As of June 30, 2025, the County's governmental funds combined ending fund balances were $102,780,454. This is a net increase of $9,181,643 from the prior year and is comprised of $81,230,053 in nonspendable and restricted fund balance and $21,550,401 as Committed, Assigned, and/or Unassigned.

II. OVERVIEW OF THE FINANCIAL STATEMENTS

A. Financial Reporting Model

The County of Tehama's financial reporting model is designed to demonstrate government accountability by presenting both a long-term and a near-term view of its finances. This model is prescribed by Statement Number 34 of the Government Accounting Standards Board (GASB 34). This model is comprised of three parts: 1) Management's Discussion and Analysis which provides the financial highlights; 2) The County's basic financial statements, which consist of the Government-Wide financial statements, the Fund financial statements, and Notes to the financial statements, and 3) Required Supplementary Information.

B. Government-Wide Financial Statements

The government-wide financial statements provide an overview of the County's finances, in a manner similar to a private sector business that is using the accrual basis of accounting. They demonstrate accountability of Tehama County by showing the extent to which it has met operating objectives efficiently and effectively, using all resources available, and whether it can continue to do so.

The ***statement of net position*** presents information on all the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

II. OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

B. Government-Wide Financial Statements (Continued)

The ***statement of activities*** presents information on expenses and revenues to show how the government's net position changed during the 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 are reported as soon as earned and expenses are reported as soon as incurred even though the related cash flows may not have taken place until future fiscal periods (e.g., earned but unused vacation leave).

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

Certain component units such as county service areas are essentially part of County operations and their financial data is blended in with operational funds of the County.

C. Fund Financial Statements

The fund financial statements provide evidence of accountability by demonstrating compliance with budgetary decisions made in a public forum. A fund is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations or policies. The funds of the County are divided into three categories: governmental, proprietary, and fiduciary.

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 spending resources, as well as on balances of spending available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The County maintains multiple individual governmental funds. Governmental fund information is presented separately for the following major funds in the financial statements: General Fund, Public Safety Fund, Public Assistance Fund, Road Fund, and the Health Services Fund. Data from other nonmajor governmental funds including, but not limited to, Fish and Game, Child Support, Building and Safety, Senior Nutrition, and Air Pollution are aggregated into a single column and classified as Other Governmental Funds.

II. OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

C. Fund Financial Statements (Continued)

Proprietary funds are of three types:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Tehama County Sanitation District #1.

Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for Risk Management (Worker's Compensation, Liability, and Property Insurance), and Dental, Vision, and Medical Insurance programs. Because these services predominantly benefit governmental, rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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 programs. The County maintains both custodial funds and investment trust funds in the fiduciary fund category.

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information provided in the financial statements.

D. Required Supplementary Information

In addition to the basic financial statements, this report presents Required Supplementary Information that includes the County's progress in funding its obligation to provide pension and OPEB benefits to its employees; infrastructure assets reported using the modified approach and budgetary comparisons for the general fund and other major special revenue funds.

E. Annual Audit Requirements

A county-wide audit is required in order to comply with provisions of the Federal Single Audit Act of 1984 and California Government Code Section 25250. In accordance with these requirements the Tehama County Financial Statements undergo an annual audit by a CPA firm under contract with the County. The audit of the 2024/25 Financial Statements was conducted by the firm CliftonLarsonAllen LLP.

III. GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position
June 30, 2025

	Governmental Activities		Business-Type Activities		Totals	
	2024*	2025	2024*	2025	2024*	2025
Assets:						
Current and Other Assets	$ 159,085,601	$ 175,642,663	$ 407,959	$ 554,683	$ 159,493,560	$ 176,197,346
Capital Assets	363,761,570	400,227,457	558,119	515,045	364,319,689	400,742,502
Total Assets	522,847,171	575,870,120	966,078	1,069,728	523,813,249	576,939,848
Deferred Outflows of Resources	34,658,451	26,581,334	-	-	34,658,451	26,581,334
Liabilities:						
Current and Other Liabilities	25,995,382	22,464,801	3,035	8,460	25,998,417	22,473,261
Long-Term Liabilities	145,479,063	143,305,815	210,700	197,000	145,689,763	143,502,815
Total Liabilities	171,474,445	165,770,616	213,735	205,460	171,688,180	165,976,076
Deferred Inflows of Resources	3,490,170	1,487,031	-	-	3,490,170	1,487,031
Net Position:						
Net Investment in Capital Assets	338,714,413	384,628,197	347,419	328,345	339,061,832	384,956,542
Restricted	96,577,119	115,782,264	-	-	96,577,119	115,782,264
Unrestricted	(52,750,525)	(65,216,654)	404,924	535,923	(52,345,601)	(64,680,731)
Total Net Position	$ 382,541,007	$ 435,193,807	$ 752,343	$ 864,268	$ 383,293,350	$ 436,058,075

* Refer to Note 15: *Change in Accounting Principle* for details on the restated prior year balances.

The net investment in capital assets reflects the County's investment in land, structures and improvements, infrastructure, and equipment. The County uses capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The County had a decrease in cash and investments of $8,067,618, an increase in receivables of $20,748,204, and an increase of depreciable assets of $1,243,670. The total net increase in all assets for 2024/25 was $53,126,599.

Restricted net position of $115,782,264 represents resources that are subject to external restrictions on how they may be used.

The total deferred outflows of resources for governmental activities were $26,581,334 and deferred inflows of resources were $1,487,031. Both numbers are a result of recording deferred outflows, OPEB liability, OPEB adjustments, pension liability, and pension adjustments.

III. GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Statement of Activities
Year Ended June 30, 2025

	Governmental Activities		Business-Type Activities		Totals	
	2024*	2025	2024*	2025	2024*	2025
Revenues:						
Program Revenues:						
Charges for Services	$ 22,179,178	$ 33,298,473	$ 224,546	$ 315,165	$ 22,403,724	$ 33,613,638
Grants and Contributions	150,145,002	165,192,788	43,319	63,688	150,188,321	165,256,476
General Revenues:						
Property Taxes	20,396,226	21,263,958	-	-	20,396,226	21,263,958
Other Taxes	16,667,503	16,410,407	-	-	16,667,503	16,410,407
Interest and Investment Earnings	7,818,464	6,644,987	-	-	7,818,464	6,644,987
Other Revenue	2,471,982	2,174,308	106	-	2,472,088	2,174,308
Total Revenues	219,678,355	244,984,921	267,971	378,853	219,946,326	245,363,774
Expenses:						
General Government	11,103,203	12,090,532	-	-	11,103,203	12,090,532
Public Protection	54,627,036	68,226,248	-	-	54,627,036	68,226,248
Public Ways and Facilities	17,677,710	18,005,597	-	-	17,677,710	18,005,597
Health and Welfare	33,418,660	38,110,797	-	-	33,418,660	38,110,797
Public Assistance	56,798,475	51,679,885	-	-	56,798,475	51,679,885
Education	1,277,742	962,145	-	-	1,277,742	962,145
Culture and Recreation	909,523	813,803	-	-	909,523	813,803
Interest and Fiscal Charges	460,191	940,303	9,628	10,425	469,819	950,728
Health Center	-	-	1,354	-	1,354	-
Sanitation District	-	-	244,928	256,503	244,928	256,503
Total Expenses	176,272,540	190,829,310	255,910	266,928	176,528,450	191,096,238
Changes in Net Position	43,405,815	54,155,611	12,061	111,925	43,417,876	54,267,536
Net Position - Beginning of Year, as Originally Reported	339,135,192	382,541,007	740,282	752,343	339,875,474	383,293,350
Restatement	-	(1,502,811)	-	-	-	(1,502,811)
Net Position - Beginning of Year, as Restated	339,135,192	381,038,196	740,282	752,343	339,875,474	381,790,539
NET POSITION - END OF YEAR	$ 382,541,007	$ 435,193,807	$ 752,343	$ 864,268	$ 383,293,350	$ 436,058,075

* Refer to Note 1: *Accounting and Reporting Changes* for details on the restated prior year balances.

The following highlights significant factors that affected the governmental and business-type activities and contributed to the change in net position:

- Governmental activities had an increase in net position of $52,652,801 and Business-Type activities had an increase of $111,925.

The overall revenue increase from 2023/24 to 2024/25 was $25,417,449 while the increase in expenditures was $14,567,788.

III. GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

- Grants and contributions, which includes aid from other government agencies (state and federal, etc.) saw an increase overall of more than $15 million. There were significant increases in public assistance, state mental health, and other state health reimbursements. However, the most notable reasons for the increase were a result of funding received by the Road Fund for reimbursement for major projects and the Jail Expansion project. There was also an increase of over $11 million in charges for services which was largely due to catching up on mental health billing.

- There was a significant decrease in investment and interest earnings of $1,173,477 due to decreases in market performance. This decrease was offset with an increase in property tax/sales tax of $867,732.

IV. FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County uses fund accounting to ensure and demonstrate compliance with budgetary and legal requirements.

Governmental funds. The general government functions are included in the General, Special Revenue, Debt Service, and Capital Project Funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and spendable resources. Such information is useful in assessing the County's financing requirements.

At June 30, 2025, the County's governmental funds reported combined ending fund balances of $102,780,454. This was an increase of $9,181,643 from the prior year. Approximately 21% of this total amount, or $21,550,401, constitutes unrestricted and spendable fund balance which may be used to meet the County's ongoing general obligation to citizens and creditors.

The General Fund is the main operating fund of the County. At June 30, 2025, combined unrestricted fund balance of the General Fund was $23,896,146, while total combined fund balance reached $37,640,966. Overall fund balance increase by $1,888,945 as a result of increases in property tax, sales and use tax, collection of delinquent taxes, state reimbursements, and increased franchise fees.

The following Special Revenue Funds can be viewed a little differently. Here, all restricted fund balances, as defined by GASB-54, are also available for operations. Nonspendable amounts are not available for operations.

The Public Safety Fund is used to account for all revenues and expenditures associated with public protection programs. The combined Public Safety Fund had a total fund balance of $11,941,785. Of this amount, $11,849,684 is restricted and available for public safety programs and the balance of $92,099 is nonspendable. The overall fund balance decreased by $648,058.

The Public Assistance Funds are used to account for all revenues and expenditures associated with the Federal and State mandates of various Health and Welfare Codes. At June 30, 2025, the total combined fund balance of the Public Assistance Funds was $18,131,409. This represents an available restricted fund balance of $18,055,571 and a balance of $75,838 is nonspendable. The overall fund balance decreased by $5,165,155.

IV. FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (CONTINUED)

The Health Services Fund is comprised of several sub-funds which are used to account for all revenues and expenditures associated with providing health services to County residents. At June 30, 2025, the total combined fund balance of the Health Services Funds had a total fund balance of $5,331,130. Of this amount, $5,218,340 is restricted and available for health and safety programs and the balance of $112,790 is nonspendable. The overall fund balance increased by $9,955,550 as it was in a deficit in 2023/24.

The Road Funds are used to account for all revenues and expenditures associated with design, construction, and maintenance of county road infrastructure. At June 30, 2025, the total combined fund balance of the Road Fund had a total fund balance of $908,756. Of this amount, $352,875 is restricted and available for road fund programs and the balance of $555,881 is nonspendable. The overall fund balance increased by $3,876,387 as it was in a deficit in 2023/24.

The following tables for revenues by source and expenditures by function differ from the numbers presented in the statement of activities for various reasons explained in the reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental funds (page 29 of the financial statements). The revenues by source table presents the revenues from various sources as well as increases or decreases from the prior year in the governmental funds. The expenditures by function table presents expenditures by function compared to the prior year amounts in the governmental funds.

Revenues Classified by Source
Governmental Funds

	FY 2024		FY 2025		Change	
	Amount*	% of Total	Amount	% of Total	Amount	% of Change
Revenue Sources:						
Taxes	$ 37,063,729	18.4 %	$ 37,674,365	15.8 %	$ 610,636	1.6 %
Licenses and Permits	5,071,827	2.5	4,711,191	2.0	(360,636)	(7.1)
Fines and Forfeitures	2,145,865	1.1	2,052,765	0.9	(93,100)	(4.3)
Use of Money and Property	7,438,440	3.7	6,156,727	2.6	(1,281,713)	(17.2)
Intergovernmental	133,449,500	66.1	158,933,267	66.8	25,483,767	19.1
Charges for Services	14,258,571	7.1	26,126,818	11.0	11,868,247	83.2
Other	2,471,982	1.2	2,174,308	0.9	(297,674)	(12.0)
Total Revenue Sources	$ 201,899,914	100.0 %	$ 237,829,441	100.0 %	$ 35,929,527	17.8 %

* Refer to Note 15: *Accounting and Reporting Changes* for details on the restated prior year balances.

Significant changes for major revenue sources are explained below:

- TAXES – This increase is due to a 4% assessed value increase for property tax as well as an increase in sales tax of $359,869 compared to 2023/24.
- USE of MONEY AND PROPERTY –This decrease of $1.2 million is due to a decrease in market values during the year and resulting fair value adjustments.
- INTERGOVERNMENTAL – The main factors in the increase of $25,483,767 are reimbursements from state and federal agencies for Road projects, Jail Expansion project reimbursement and increases to state mental health money received. This increase was offset by significant reductions of intergovernmental funding in realignment revenue for the Social Services Fund, reduced Aircon expense, and less LATCF and ARPA monies brought in compared to 2023/24.

IV. FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (CONTINUED)

Expenditures by Function
Governmental Funds

Expenditures Classified by Function
Governmental Funds

	FY 2024		FY 2025		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Expenditures by Function:						
General Government	$ 10,554,572	4.9 %	$ 11,268,763	4.9 %	$ 714,191	6.8 %
Public Protection	55,089,368	25.6	66,809,771	29.2	11,720,403	21.3
Health and Welfare	33,034,233	15.4	37,662,732	16.5	4,628,499	14.0
Public Assistance	55,726,603	25.9	55,082,727	24.1	(643,876)	(1.2)
Education	1,185,037	0.6	1,040,787	0.5	(144,250)	(12.2)
Recreation and Cultural Services	837,807	0.4	761,318	0.3	(76,489)	(9.1)
Public Ways and Facilities	44,614,920	20.8	36,914,335	16.1	(7,700,585)	(17.3)
Debt Service:						
Principal	2,386,736	1.1	1,713,822	0.7	(672,914)	(28.2)
Interest and Other	554,301	0.3	1,480,450	0.6	926,149	167.1
Capital Outlay	10,909,671	5.1	15,913,093	7.0	5,003,422	45.9
Total Expenditures by Function	$ 214,893,248	100.0 %	$ 228,647,798	100.0 %	$ 13,754,550	6.4 %

Significant changes for major functions are explained below:

- GENERAL GOVERNMENT – There was an increase of only $714,191. There was an increased contribution to Public Safety compared to 2023/24, with various decreases, but nothing of significance to report.

- PUBLIC PROTECTION – The most notable increases are due to increased contribution from General Fund of $3,244,744, emergency service expenses for park fire of $2,037,926 and fire truck purchase of $1,179,808. The increase is also due to salary and benefits, PERS contributions, internal assets and fixed asset purchases, rising liability insurance costs, and increases to professional service contracts and maintenance agreements.

- HEALTH AND WELFARE – The significant increase is due to increased salary and benefits, PERS contributions, contributions to other agencies, support and care, institutional mental disorders, managed care, and rising professional service contract costs.

- EDUCATION AND RECREATION AND CULTURAL SERVICES – The significant decrease in due to improvements of parks in Tehama County that were done in 2023/24.

- PUBLIC WAYS AND FACILITIES – The decrease of $7.7 million is due to the completion of projects in 2023/24.

- DEBT SERVICES – The decrease in debt services is due to a reduced principal amount for the 2014 COPS. Principal was $965,000 in 2023/24 compared to $635,000 in 2024/25.

V. GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original 2024/25 General Fund revenue budget and the final budget was $2,936,787.

The expenditure budget saw an increase of $3,307,918 from the original and final budget. The largest increases were seen in public protection and general government with changes in the amounts of $2,732,377 and $578,180 respectively.

At year-end, actual revenues exceeded budgetary estimates by $3,620,597. Actual expenditures were less than budgetary estimates by $2,889,501 and transfers were exceeded budgeted amount by $1,334,134.

The net of revenue and expense for General Fund only (Fund 101), combined with fund balance available, provided carry over funds of $7,285,895. The surplus was used to cover deficits in public safety budget units for 2025/26, increase the strategic priorities reserve and contribute towards the PARS 115 Trust.

VI. CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to $400,742,502 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, construction in progress, and some infrastructure. This was an increase of $36,422,813 from prior year, largely due to construction in progress activity in the Road Department, and the Jail Expansion project. Additionally, there were purchases of vehicles, a fire truck and special departmental equipment.

The County's infrastructure assets are recorded at historical cost in the government-wide financial statements as required by GASB Statement No. 34. The County has elected to use the modified approach for infrastructure to report its infrastructure, which includes its roads, signs and markings, bridges, and culverts. The infrastructure assets reported under the modified approach are not subject to depreciation per GASB Statement No. 34. As of June 30, 2025, infrastructure was recorded at $145,211,275.

As of June 30, 2025, 43% of all paved roads were rated as fair or better, and 92.2% of bridges are listed as fair or better.

More detailed information about the County's Road Infrastructure assets is presented in Note 4, of the basic financial statements and the Required Supplementary Information of this report.

VI. CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

B. Long-Term Debt

At June 30, 2025, the County had a total long-term debt outstanding of $15,796,260. The debt consists of $6,215,491 in Certificates of Participation (COP), net of unamortized premium, Notes payable (Aircon debt) $6,656,347, lease liabilities of $2,129,650, SBITA liabilities of $597,772, and bonds payable of $197,000.

Additional long-term liabilities include:

- Compensated absence of $6,533,167.
- Other postemployment employee benefits of $737,110.
- Pension liability of $115,224,402 (net of safety $36,925,766 and miscellaneous $78,298,636).

More detailed information about the County's long-term liabilities and pension and OPEB liabilities are presented in Notes 7 and 8 and Notes 12 and 13 of the basic financial statements, respectively.

VII. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 2025-26 Adopted Budgets supported by the General Fund and Public Safety remained status quo as established in the prior fiscal year Adopted Budget, absent the 2.5% reduction for service and supplies in General Fund and Public Safety budget units. The remaining prior year reductions, including 5% reductions in services and supplies applied in 2016/17, along with overall 5% reductions taken in 2019/20, and positions held vacant/unfunded remained in place. Departments were asked not to make the request above what available resources could cover.

Although the total budget wasn't affected, a change was made to how General Fund and Public Safety budgeted for salaries. For the 2025/26 budget, no vacancies were budgeted within the budget units. Instead, Special vacancy contingency accounts were set up for each fund. As positions are filled, appropriations will be moved from special vacancy contingency to the appropriate budget units as necessary.

The total budget appropriations for all operating funds are $274,273,120, with an additional $4,999,817 allocated for new or increased obligated fund balances (reserves), resulting in a total budget of $279,272,940. This represents a slight drop compared to the previous year's requirements.

Funding for these appropriations will be sourced from available fund balances totaling $15,703,811 and estimated revenues of $263,569,126, totaling $279,272,940. Operating transfers for all funds account for $28,063,210 of this amount.

VII. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)

General Fund

The General Fund has a total requirement of $57,513,448, which includes operating transfers of $227,787,459. Appropriations for the General Fund exceed estimated revenues by $7,239,279. This shortfall was addressed through a carry-over balance of $7,285,894 from the General Fund and $2,548,387 from the reserve committed for the compensation study. Leaving a remaining carry-over balance of $2,595,006.

Based on the consensus by the Board of Supervisors to accept the recommendations presented on August 19, the remaining balance was allocated as follows:

- $259,204 to the Unfunded PERS Liability Trust (10% of excess, as per the Unfunded Accrued Liability Management Policy).
- $2,335,505 added to Committed to Strategic Priorities
- The General Fund reserve committed to economic uncertainty currently holds $6,821,577, representing 12% of the adopted General Fund appropriations. This level of reserves exceeds the County Fund Balance Policy's minimum requirement of 8.33%.

Contingency Budgets

The General Fund has a total contingency budget of $1,674,452. $509,175 of the contingency is used to cover group health insurance increases, retirement payouts and MOU increases, and $1,165,277 is for the new vacancy contingency.

Additional contingencies are allocated in other funds, including:

- Building Fund: $100,000
- Fish and Game Fund: $800
- Public Safety Fund: $1,166,145 (for sick leave, vacation, retirement, comp time buyouts, and MOU increases), and $2,812,474 for the new Vacancy Contingency
- Transportation Operations Fund: $1,294,048
- Capital Outlay Fund: $500,000

These contingency funds provide a financial buffer to address unforeseen expenses and ensure the stability of essential services.

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

COUNTY OF TEHAMA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 96,635,081	$ 547,676	$ 97,182,757
Cash With Fiscal Agent	6,924,504	-	6,924,504
Receivables:			
Accounts	23,926,900	-	23,926,900
Intergovernmental	36,613,039	-	36,613,039
Deposits with Others	9,290,543	-	9,290,543
Prepaid Costs	1,698,819	7,007	1,705,826
Inventory	553,777	-	553,777
Capital Assets:			
Nondepreciable	343,849,235	38,047	343,887,282
Depreciable, Net	53,498,332	476,998	53,975,330
Lease Assets, Net	2,141,791	-	2,141,791
SBITA Assets, Net	738,099	-	738,099
Total Capital Assets	400,227,457	515,045	400,742,502
Total Assets	575,870,120	1,069,728	576,939,848
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Adjustments	26,394,738	-	26,394,738
Deferred OPEB Adjustments	186,596	-	186,596
Total Deferred Outflows of Resources	26,581,334	-	26,581,334
LIABILITIES			
Accounts Payable	9,595,239	6,282	9,601,521
Salaries and Benefits Payable	2,619,657	-	2,619,657
Due to Other Governments	21,507	-	21,507
Accrued Interest Payable	32,082	2,178	34,260
Deposits Payable	263,349	-	263,349
Other Liabilities	10,174	-	10,174
Unearned Revenue	9,922,793	-	9,922,793
Long-Term Liabilities:			
Due Within One Year	13,059,942	25,000	13,084,942
Due in More Than One Year	14,284,361	172,000	14,456,361
Net Pension Liability	115,224,402	-	115,224,402
Total OPEB Liability	737,110	-	737,110
Total Liabilities	165,770,616	205,460	165,976,076
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Adjustments	379,658	-	379,658
Deferred OPEB Adjustments	1,107,373	-	1,107,373
Total Deferred Inflows of Resources	1,487,031	-	1,487,031

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net Investment in Capital Assets	$ 384,628,197	$ 328,345	$ 384,956,542
Restricted for:			
Other Purposes	13,009,251	-	13,009,251
Public Protection	29,877,645	-	29,877,645
Public Ways and Facilities	11,014,779	-	11,014,779
Health and Welfare	36,374,207	-	36,374,207
Public Assistance	21,013,027	-	21,013,027
Capital Outlay	2,951,028	-	2,951,028
Debt Service	1,542,327	-	1,542,327
Unrestricted	(65,216,654)	535,923	(64,680,731)
Total Net Position	$ 435,193,807	$ 864,268	$ 436,058,075

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	$ 12,090,532	$ 6,246,611	$ 6,232,985	$ 13,751,901
Public Protection	68,226,248	8,365,655	21,338,994	-
Health and Welfare	38,110,797	17,207,321	40,877,889	-
Public Assistance	51,679,885	1,056,228	46,951,755	-
Education	962,145	3,741	21,078	-
Culture and Recreation	813,803	26,081	196,646	-
Public Ways and Facilities	18,005,597	392,836	8,984,380	26,837,160
Interest on Long-Term Debt	940,303	-	-	-
Total Governmental Activities	190,829,310	33,298,473	124,603,727	40,589,061
BUSINESS-TYPE ACTIVITIES				
Tehama County Sanitation District #1	266,928	315,165	44,529	-
Total Business-Type Activities	266,928	315,165	44,529	-
Total	$ 191,096,238	$ 33,613,638	$ 124,648,256	$ 40,589,061

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED JUNE 30, 2025

Functions/Programs	Net Revenue (Expense) and Changes in Net Position Primary Government Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES			
General Government	$ 14,140,965	$ -	$ 14,140,965
Public Protection	(38,521,599)	-	(38,521,599)
Health and Welfare	19,974,413	-	19,974,413
Public Assistance	(3,671,902)	-	(3,671,902)
Education	(937,326)	-	(937,326)
Culture and Recreation	(591,076)	-	(591,076)
Public Ways and Facilities	18,208,779	-	18,208,779
Interest on Long-Term Debt	(940,303)	-	(940,303)
Total Governmental Activities	7,661,951	-	7,661,951
BUSINESS-TYPE ACTIVITIES			
Tehama County Sanitation District #1	-	92,766	92,766
Total Business-Type Activities	-	92,766	92,766
Total	7,661,951	92,766	7,754,717
GENERAL REVENUE			
Taxes:			
Property Taxes	21,263,958	-	21,263,958
Sales and Use Taxes	4,757,872	-	4,757,872
Other Taxes	11,652,535	-	11,652,535
Interest and Investment Earnings	6,644,987	19,159	6,664,146
Miscellaneous	2,174,308	-	2,174,308
Total General Revenues	46,493,660	19,159	46,512,819
CHANGES IN NET POSITION	54,155,611	111,925	54,267,536
Net Position - Beginning of Year, as Originally Reported	382,541,007	752,343	383,293,350
Change in Accounting Principle	(1,502,811)	-	(1,502,811)
Net Position - Beginning of Year, as Restated	381,038,196	752,343	381,790,539
NET POSITION - END OF YEAR	$ 435,193,807	$ 864,268	$ 436,058,075

See accompanying Notes to Basic Financial Statements.

BASIC FINANCIAL STATEMENTS

- **Fund Financial Statements**

COUNTY OF TEHAMA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Road	Public Safety	Public Assistance
ASSETS				
Cash and Investments	$ 32,120,550	$ 1,291,167	$ 11,429,523	$ 15,025,491
Cash With Fiscal Agent	4,148,611	-	213,320	-
Receivables:				
Accounts	3,088,408	3,656,716	2,209,458	4,633,101
Intergovernmental	1,228,296	1,188,412	709,493	1,919,766
Due from Other Funds	6,445,447	-	-	-
Deposits With Others	-	193,178	-	-
Advances to Other Funds	1,272,650	-	-	76,000
Prepaid Costs	82,646	2,104	92,099	75,838
Inventory	-	553,777	-	-
Total Assets	$ 48,386,608	$ 6,885,354	$ 14,653,893	$ 21,730,196
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 996,227	$ 1,192,642	$ 861,274	$ 209,180
Salaries and Benefits Payable	471,988	204,334	875,578	503,833
Due to Other Governments	-	-	6,823	-
Deposits Payable	36,232	98,791	128,326	-
Other Liabilities	-	-	-	-
Unearned Revenues	7,268,447	-	178	917,489
Due to Other Funds	-	3,292,419	-	48,519
Advances from Other Funds	-	-	-	-
Total Liabilities	8,772,894	4,788,186	1,872,179	1,679,021
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	1,972,748	1,188,412	839,929	1,919,766
FUND BALANCES				
Nonspendable	1,355,296	555,881	92,099	75,838
Restricted	12,389,524	352,875	11,849,686	18,055,571
Committed	9,442,464	-	-	-
Assigned	4,255,702	-	-	-
Unassigned	10,197,980	-	-	-
Total Fund Balances	37,640,966	908,756	11,941,785	18,131,409
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 48,386,608	$ 6,885,354	$ 14,653,893	$ 21,730,196

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
JUNE 30, 2025

	Health Services	Other Governmental Funds	Total
ASSETS			
Cash and Investments	$ 4,154,211	$ 28,045,437	$ 92,066,379
Cash With Fiscal Agent	-	2,501,673	6,863,604
Receivables:			
Accounts	7,099,432	3,239,375	23,926,490
Intergovernmental	29,617,571	78,227	34,741,765
Due from Other Funds	250,000	-	6,695,447
Deposits With Others	-	-	193,178
Advances to Other Funds	-	634,000	1,982,650
Prepaid Costs	112,790	3,596	369,073
Inventory	-	-	553,777
Total Assets	$ 41,234,004	$ 34,502,308	$ 167,392,363
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ 2,990,354	$ 3,171,785	$ 9,421,462
Salaries and Benefits Payable	421,812	120,545	2,598,090
Due to Other Governments	3	14,681	21,507
Deposits Payable	-	-	263,349
Other Liabilities	-	10,174	10,174
Unearned Revenues	1,672,996	63,683	9,922,793
Due to Other Funds	-	1,651,885	4,992,823
Advances from Other Funds	-	634,000	634,000
Total Liabilities	5,085,165	5,666,753	27,864,198
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	30,817,709	9,147	36,747,711
FUND BALANCES			
Nonspendable	112,790	3,596	2,195,500
Restricted	5,218,340	31,168,557	79,034,553
Committed	-	-	9,442,464
Assigned	-	-	4,255,702
Unassigned	-	(2,345,745)	7,852,235
Total Fund Balances	5,331,130	28,826,408	102,780,454
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 41,234,004	$ 34,502,308	$ 167,392,363

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
JUNE 30, 2025

Total Fund Balances - Governmental Funds	$ 102,780,454
Amounts reported for governmental activities in the statement of net position are different because:	
Right-to-use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	2,141,791
SBITA assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	738,099
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	397,347,567
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the governmental funds.	36,747,711
Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds.	(32,082)
Deferred outflows of resources related in pension and OPEB are not reported in the governmental funds.	26,449,999
Deferred inflows of resources related to pension are not reported in the governmental funds.	(1,479,021)
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Certificates of Participation, Plus Unamortized Premium of $439,813	(6,215,491)
Notes Payable	(6,656,347)
Compensated Absences	(6,527,520)
Leases Liability	(2,129,650)
SBITA Liability	(597,772)
Net Pension Liability	(114,620,125)
Total OPEB Liability	(731,778)
Internal service funds are used by management to charge the cost of certain activities, such as insurance, equipment maintenance, and operations to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	7,977,972
Net Position of Governmental Activities as Reported on the Statement of Net Position	$ 435,193,807

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	General Fund	Road	Public Safety	Public Assistance
REVENUES				
Taxes and Assessments	$ 30,676,202	$ 510,041	$ -	$ -
Licenses and Permits	2,574,766	8,715	191	-
Fines and Forfeitures	1,749,557	-	38,961	-
Use of Money and Property	4,255,157	27,107	238,228	462,905
Intergovernmental	7,089,764	37,284,318	15,694,372	44,667,495
Charges for Services	5,482,571	236,569	2,454,218	149,381
Other Revenues	384,316	28,173	435,841	297,202
Total Revenues	52,212,333	38,094,923	18,861,811	45,576,983
EXPENDITURES				
Current:				
General Government	11,133,360	-	-	-
Public Protection	9,349,381	-	40,611,898	-
Public Ways and Facilities	-	33,454,540	-	-
Health and Welfare	1,169,335	-	-	-
Public Assistance	1,548,365	-	-	51,300,807
Education	1,040,787	-	-	-
Culture and Recreation	761,318	-	-	-
Debt Service:				
Principal	192,015	-	218,074	130,546
Interest and Other Charges	77,566	-	1,626	30,438
Capital Outlay	544,624	718,570	1,319,876	30,558
Total Expenditures	25,816,751	34,173,110	42,151,474	51,492,349
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26,395,582	3,921,813	(23,289,663)	(5,915,366)
OTHER FINANCING SOURCES (USES)				
Transfers In	291,382	3,580	22,641,605	857,253
Transfers Out	(24,798,019)	(49,006)	-	(107,042)
Total Other Financing Sources (Uses)	(24,506,637)	(45,426)	22,641,605	750,211
NET CHANGES IN FUND BALANCES	1,888,945	3,876,387	(648,058)	(5,165,155)
Fund Balances - Beginning of Year	35,752,021	(2,967,631)	12,589,843	23,296,564
FUND BALANCES - END OF YEAR	$ 37,640,966	$ 908,756	$ 11,941,785	$ 18,131,409

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Health Services	Other Governmental Funds	Total
REVENUES			
Taxes and Assessments	$ -	$ 6,488,122	$ 37,674,365
Licenses and Permits	-	2,127,519	4,711,191
Fines and Forfeitures	18,458	245,789	2,052,765
Use of Money and Property	99,817	1,073,513	6,156,727
Intergovernmental	30,910,714	23,286,604	158,933,267
Charges for Services	15,023,168	2,780,911	26,126,818
Other Revenues	824,270	204,506	2,174,308
Total Revenues	46,876,427	36,206,964	237,829,441
EXPENDITURES			
Current:			
General Government	-	135,403	11,268,763
Public Protection	-	16,848,492	66,809,771
Public Ways and Facilities	-	3,459,795	36,914,335
Health and Welfare	35,775,654	717,743	37,662,732
Public Assistance	-	2,233,555	55,082,727
Education	-	-	1,040,787
Culture and Recreation	-	-	761,318
Debt Service:			
Principal	115,111	1,058,076	1,713,822
Interest and Other Charges	969,985	400,835	1,480,450
Capital Outlay	-	13,299,465	15,913,093
Total Expenditures	36,860,750	38,153,364	228,647,798
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,015,677	(1,946,400)	9,181,643
OTHER FINANCING SOURCES (USES)			
Transfers In	58,827	1,220,374	25,073,021
Transfers Out	(118,954)	-	(25,073,021)
Total Other Financing Sources (Uses)	(60,127)	1,220,374	-
NET CHANGES IN FUND BALANCES	9,955,550	(726,026)	9,181,643
Fund Balances - Beginning of Year	(4,624,420)	29,552,434	93,598,811
FUND BALANCES - END OF YEAR	$ 5,331,130	$ 28,826,408	$ 102,780,454

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2025

Net Changes to Fund Balances - Governmental Funds	$	9,181,643
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for Capital Outlay		42,141,873
Less Current Year Depreciation		(4,567,220)
Less: Current Year Amortization		(1,119,843)
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 from the sale of capital assets.		(1,003,321)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal Retirements		2,223,446
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 Revenues		6,667,220
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 governmental funds.		
Change in Compensated Absences Payable		(165,349)
Change in Net Pension Liability and Related Deferred Inflows/Outflows of Resources		(2,087,770)
Change in Total OPEB Liability and Related Deferred Inflows/Outflows of Resources		57,892
Internal service funds are used by management to charge the cost of certain activities, such as insurance, equipment maintenance, and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		2,827,040
Change in Net Position of Governmental Activities as Reported on the Statement of Activities	$	54,155,611

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current Assets:		
Cash and Investments	$ 547,676	$ 4,568,702
Cash With Fiscal Agent	-	60,900
Receivables:		
Prepaid Costs	7,007	1,329,746
Deposits with Others	-	9,097,365
Total Current Assets	554,683	15,057,123
Noncurrent Assets:		
Capital Assets:		
Nondepreciable	38,047	-
Depreciable, Net	476,998	-
Total Noncurrent Assets	515,045	-
Total Assets	1,069,728	15,057,123
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Adjustments	-	129,985
Deferred OPEB Adjustments	-	1,350
Total Deferred Outflows of Resources	-	131,335
LIABILITIES		
Current Liabilities:		
Accounts Payable	6,282	173,777
Salaries and Benefits Payable	-	21,567
Accrued Interest Payable	2,178	-
Bonds Payable	25,000	-
Estimated Claims Liability	-	5,211,875
Total Current Liabilities	33,460	5,407,219
Noncurrent Liabilities:		
Advances from Other Funds	-	1,180,000
Bonds Payable	172,000	-
Compensated Absences	-	5,648
Net Pension Liability	-	604,277
Total OPEB Liability	-	5,332
Total Noncurrent Liabilities	172,000	1,795,257
Total Liabilities	205,460	7,202,476

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
JUNE 30, 2025

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
DEFERRED INFLOWS OF RESOURCES		
Deferred OPEB Adjustments	$ -	$ 8,010
NET POSITION		
Net Investment in Capital Assets	328,345	-
Unrestricted	535,923	7,977,972
Total Net Position	$ 864,268	$ 7,977,972

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for Services	$ 315,165	$ 25,682,028
Other Revenues	-	103,168
Total Operating Revenues	315,165	25,785,196
OPERATING EXPENSES		
Salaries and Benefits	7,026	641,021
Services and Supplies	174,952	4,064,819
Insurance	26,362	16,434,281
Self-Insurance Claims	-	2,306,295
Professional Services	5,089	-
Depreciation	43,074	-
Total Operating Expenses	256,503	23,446,416
OPERATING INCOME	58,662	2,338,780
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues	44,529	-
Interest Income	19,159	488,260
Interest Expense	(10,425)	-
Total Nonoperating Revenues (Expenses)	53,263	488,260
CHANGES IN NET POSITION	111,925	2,827,040
Net Position - Beginning of Year	752,343	5,150,932
NET POSITION - END OF YEAR	$ 864,268	$ 7,977,972

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$ 315,165	$ 25,784,786
Payments to Suppliers	(207,985)	(24,158,928)
Payments to Employees	(7,026)	(646,156)
Net Cash Provided by Operating Activities	100,154	979,702
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Grants - Federal and State	44,529	-
Paid to other Funds	-	(521,802)
Net Cash Provided (Used) by Noncapital Financing Activities	44,529	(521,802)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Paid on Capital Debt	(13,700)	-
Interest Paid on Capital Debt	(10,425)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(24,125)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends	19,159	488,260
Net Cash Provided by Investing Activities	19,159	488,260
NET INCREASE IN CASH AND CASH EQUIVALENTS	139,717	946,160
Cash and Cash Equivalents - Beginning of Year	407,959	3,683,442
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 547,676	$ 4,629,602

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	$ 58,662	$ 2,338,780
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	43,074	-
(Increase) Decrease in:		
Accounts Receivable	-	(4,338)
Prepaid Costs	(7,007)	(40,451)
Pension-Related Deferred Outflows of Resources	-	49,209
OPEB-Related Deferred Outflows of Resources	-	1,086
Increase (Decrease) in:		
Accounts Payable	5,800	123,968
Salaries and Benefits Payable	-	2,077
Deposits With Others	-	(2,849,296)
Accrued Interest	(375)	-
Estimated Claims Liability	-	1,418,616
Compensated Absences	-	(6,099)
Pension-Related Deferred Inflows of Resources	-	(7,941)
OPEB-Related Deferred Inflows of Resources	-	(17,255)
Net Pension Liability	-	(21,765)
Total OPEB Liability	-	(6,889)
Net Cash Provided by Operating Activities	$ 100,154	$ 979,702

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash and Investments	$ 184,713,533	$ 23,096,784
Receivables:		
Taxes	-	10,033,678
Total Assets	184,713,533	33,130,462
LIABILITIES		
Accounts Payable	467,820	-
Due to Other Individuals, Organizations, and Other Governments	-	2,193
Due to Other Funds	-	1,702,623
Advance From Others	-	168,650
Total Liabilities	467,820	1,873,466
FIDUCIARY NET POSITION		
Net Position Held in Trust for Investment Pool Participants	184,245,713	-
Net Position Held for Individuals, Organizations, and Other Governments	-	31,256,996
Total Fiduciary Net Position	$ 184,245,713	$ 31,256,996

See accompanying Notes to Basic Financial Statements.

COUNTY OF TEHAMA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2025

	Investment Trust Funds	Custodial Funds
ADDITIONS		
Contributions to Investment Pool	$ 534,745,920	$ 334,846,414
Property Tax Collections	-	132,041,181
Interest	222,821	663,781
Total Additions	534,968,741	467,551,376
DEDUCTIONS		
Distributions from Investment Pool	539,695,195	-
Other Distributions	-	468,103,557
Total Deductions	539,695,195	468,103,557
CHANGES IN NET POSITION	(4,726,454)	(552,181)
Net Position - Beginning of Year	188,972,167	31,809,177
NET POSITION - END OF YEAR	$ 184,245,713	$ 31,256,996

See accompanying Notes to Basic Financial Statements.

BASIC FINANCIAL STATEMENTS

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entitiesfor 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 Tehama, Auditor – Controller's Office, 444 Oak Street – Room J, Red Bluff, California 96080.

Blended Component Units

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 funds in the County's financial statements as follows:

Special Revenue Funds:

Air Pollution

The Air Pollution District was established to provide better air quality to residents.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

Special Revenue Funds (Continued):

Los Molinos Lighting

The Los Molinos Lighting District was established to provide lighting to district residents.

Tehama County Flood Control and Tehama County Flood Zone 3

The Tehama County Flood Control and Tehama County Flood Zone 3 were established to provide for flood control in the County.

Tehama Power Authority

The Tehama Power Authority was established to provide power services for the County.

Enterprise Funds:

Health Center

The Tehama County Health Center was established to account for operations involved in providing health services to County residents.

Tehama County Sanitation District #1

The Tehama County Sanitation District #1 was established to provide sanitation services to certain County residents in the Mineral area.

Discretely Presented Component Units

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

Joint Agencies

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 50-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 the requirements of the Governmental Accounting Standards Board.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

General Fund

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Road Fund

The Road fund is a special revenue fund used to account for revenues and expenditures associated with the public works department. Funding comes primarily from state and federal grant revenues.

Public Safety Fund

The Public Safety fund is a special revenue fund used to account for revenues and expenditures associated with specific public protection programs. Funding comes primarily from state and federal grant revenues.

Public Assistance Fund

The Public Assistance fund is a special revenue fund used to account for revenues and expenditures associated with the federal and state mandates of various Health and Welfare Codes. Funding comes primarily from state grant revenues.

Health Services Fund

The Health Services fund is a special revenue fund used to account for revenues and expenditures associated with providing health care services to County residents. Funding comes primarily from state and federal grant revenues.

The County reports the following additional fund types:

Proprietary Funds

Proprietary funds account for the Health Center and the Tehama County Sanitation District.

Internal Service Funds

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

Investment Trust Funds

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 two separate funds: Special Districts governed by Local Boards and School Districts. The County is obligated to disburse monies from these funds on demand.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Custodial Funds

Custodial 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. The custodial funds maintained by the County are aggregated for presentation in one component.

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 taxes are considered susceptible to accrual and are accrued when their receipt occurs within 60 days after the end of the fiscal year. 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 60 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from 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 and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus (Continued)

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

D. Noncurrent Governmental Assets and Liabilities

Noncurrent governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities' column in the government-wide statement of net position.

E. Cash and Cash Equivalents

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

F. Investments

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

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short-term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund (LAIF), an external pool, are reported at amortized cost which approximates fair value. All other investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2025, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Investments (Continued)

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 custodial funds where there are no interest earnings requirements are assigned to the general fund per County Policy. Income from nonpooled investments is recorded based on the specific investments held by the fund.

G. Receivables

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

H. Other Assets

Inventory

Inventories are stated at cost (first in, first out basis) for governmental and proprietary funds. Inventory recorded by governmental funds are essentially prepaid costs for materials and supplies held for repairs and maintenance of roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed.

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2025, are recorded as prepaid costs in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Loans Receivable

The County provided an advance of funds to the 30th District Agricultural Association (the Association), in the amount of $165,162 to pay off an existing financial obligation relating to the PVII project, obtain clear title to photovoltaic equipment, and resolve the PNC Equipment Finance, LLC litigation. The advance was made on April 1, 2015, and accrues interest at 2% and will be repaid with interest in equal monthly installments over a period of 10 years. As of June 30, 2025, the loan has been fully repaid and the outstanding balance is $-0-.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than $1,500 and an estimated useful life of more than one year. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

The County has elected to use the modified approach for reporting its infrastructure capital assets. Under the modified approach depreciation is not reported for these assets and all expenditures, except for betterments and major improvements made to the system, are expensed.

The County manages its maintained road, bridge, and sign subsystems of the road network using the Carte Graph Pavement Management Program and accounts for them using the modified approach. The program establishes scales to determine the conditions of the various subsystems. It is the County's policy to maintain 75% of its road, bridge, and sign subsystems at a fair or better condition. Currently, the right of way value provided is a rough valuation based on several estimations and assumptions to establish the valuation parameters. A final detailed valuation will be available in future years.

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

Depreciable Assets	Estimated Lives
Equipment, Furniture, and Fixtures	5 Years
Structures and Improvements	50 Years

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

The County is a lessee for noncancellable leases of equipment, and structures. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax

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

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

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

	Secured	Unsecured
Valuation/Lien Dates	January 1	January 1
Due Dates	November 1 (1st Installment) February 1 (2nd Installment)	July 1
Delinquent Dates	December 10 (1st Installment) April 10 (2nd Installment)	August 31

The County of Tehama apportions secured property tax revenue in accordance with the alternate method of distribution, the Teeter Plan, as described by Sections 4701 through 4717 of the California Revenue and Taxation code. Under the Teeter Plan, the County allocates to certain local taxing agencies 100% 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) included in the General Fund. 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% of the annual taxes levied on properties participating in the Teeter Plan. The balance in the TLRF was $1,800,301 at June 30, 2025. 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 held for the participants in the County's Teeter Plan and accounted for in the General Fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.
Loans reported as receivables and payables are referred to as either "due to/from other funds" or "advances to/from other funds" as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

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

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

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

M. Unearned Revenue

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

N. Leases

Lessee

The County is a lessee for noncancellable leases of equipment, and structures. The County recognizes a lease liability and a right-to-use lease asset (lease asset) in the applicable governmental activities in the statement of net position. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Leases (Continued)

Lessee (Continued)

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position.

O. Subscription-Based Information Technology Arrangements (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets. The County recognizes a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. The subscription term includes the periods which the County has a noncancellable right-to-use the underlying IT assets.

The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Amortization of the discount on the subscription liability is recognized as an outflow of resources in subsequent financial reporting periods.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Subscription-Based Information Technology Arrangements (SBITAs) (Continued)

The subscription asset is initially measured as the sum of the initial subscription liability, plus payments made to the SBITA vendor before commencement of the subscription term, and capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Amortization of the subscription asset is recognized as an outflow of resources over the subscription term.

P. Compensated Absences

The County of Tehama recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more-likely-than-not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, four types of leave qualify for liability recognition for compensated absences – *vacation, PTO, comp time,* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation/PTO

The County of Tehama's policy permits employees to accumulate earned but unused vacation/PTO benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Comp Time

The County of Tehama's policy permits employees to accumulate comp time benefits, which are eligible for payment at the employee's current pay rate upon separation of employment. The amount of comp time accumulated varies by bargaining unit.

Sick Leave

The County of Tehama's policy permits employees to accumulate earned but unused sick leave up to 500 hours. If an employee retires from the county they are eligible for payout at 50% if employed by the county for 15 years. If the employee retires with less than 15 years, 176 hours are subtracted from their leave balance, and they receive a payout of 50% of the remaining balance of sick leave. All sick leave lapses when employees leave the employ of the County of Tehama without retiring and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Pension

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

Accounting principles generally accepted in the United States of America require that the reported results must pertain to liability and asset information within certain defined timeframes.

R. Other Postemployment Benefits (OPEB)

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

Accounting principles generally accepted in the United States of America require that the reported results must pertain to liability and asset information within certain defined timeframes.

S. Deferred Outflows and 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 two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the statement of net position at the government-wide and proprietary fund level.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Deferred Outflows and Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the County's availability period of 30 days. 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 inflows from changes in the net pension liability and OPEB liability and is reported on the statement of net position at the government-wide and proprietary fund level.

T. 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.

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

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

GASB Statement No. 101 - *Compensated Absences*

In June of 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but has not yet been paid. This statement is effective for reporting periods beginning after December 15, 2023, which for the County applies to the fiscal year ending June 30, 2025.

The County adopted the requirements of the guidance effective July1, 2024 and has applied the provisions of this statement to the beginning of the period of adoption. The results of this implementation are discussed in Note 15.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance and Net Position

The following special revenue funds had deficit fund balances:

- The Transportation Operations Fund had a fund balance deficit of $391,300, which is expected to be reduced in future years.
- The Tehama County Flood Control Fund had a fund balance deficit of $1,954,331, which is expected to be reduced in future years.

B. Rebatable Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the IRS at least every five years. At June 30, 2025, the County does not expect to incur a liability.

NOTE 3 CASH AND INVESTMENTS

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

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 twice per year. The report covers the type of investment in the pool, maturity dates, par value, actual cost, and fair value. All cash and investments, with the exception of deposits with fiscal agents, are considered part of the investment pool.

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust Funds which do not have separate financial reports. The state of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participation in the investment pool totaled $184,713,534 at June 30, 2025.

A. Financial Statement Presentation

As of June 30, 2025, the County's cash and investments are reported in the financial statements as follows:

Primary Government	$ 104,107,261
Investment Trust Funds	184,713,534
Custodial Funds	23,096,784
Total Cash and Investments	$ 311,917,579

As of June 30, 2025, the County's cash and investments consisted of the following:

Cash:	
Cash on Hand	$ 61,204
Deposits (Less Outstanding Checks)	12,955,466
Total Cash in County Pool	13,016,670
Deposits With Fiscal Agents	6,924,504
Total Cash	19,941,174
Investments:	
In Treasurer's Pool	291,976,405
Total Cash and Investments	$ 311,917,579

B. Cash

At year-end, the carrying amount of the County's cash deposits (including amounts in checking accounts, money market accounts, and deposits with fiscal agents) was $19,879,970 and the bank balance was $20,777,996. In addition, the County had cash on hand of $61,204.

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

B. Cash (Continued)

Custodial Credit Risk For Deposits

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

C. Investments

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

State Treasurer's Local Agency Investment Fund (LAIF)
Sweep Accounts
Bank Deposits
California Asset Management Program (CAMP)
U.S. Treasury Notes or other indebtedness secured by the full-faith and credit of the federal government
Securities Issued by U.S. Government Agencies and Government-Sponsored Enterprises
Bankers' Acceptances
Commercial Paper
Negotiable CD's
Medium-Term Notes
Money Market Mutual Funds
Obligations of the state of California
Registered treasury notes or bonds of any of the other 49 states in addition to California
Mortgage Pass-Through Securities and Asset-Backed Securities
Guaranteed Investment Contracts
Repurchase Agreements
Supranational Debt

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by accounting principles generally accepted in the United States of America. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1 – Quoted prices for identical investments in active markets;

Level 2 – Observable inputs other than quoted market prices; and

Level 3 – Unobservable inputs.

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

At June 30, 2025, the County had the following recurring fair value measurements:

		Fair Value Measurements Using		
Investment Type	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level:				
U.S. Treasury Notes	$ 126,683,703	$ 126,683,703	$ -	$ -
Government Agencies	53,220,888	-	53,220,888	-
Medium-Term Notes	50,603,096	-	50,603,096	-
Asset-Backed Securities	10,788,492	-	10,788,492	-
Negotiable CD's	26,479,000	-	26,479,000	-
Total Investments Measured at Fair Value	267,775,179	$ 126,683,703	$ 141,091,476	$ -
Investments in External Investment Pools:				
Cash Equivalents	16,091,928			
CalTrust	2,237,573			
LAIF	1,000			
CAMP	5,870,725			
Total Investments	$ 291,976,405			

Interest Rate Risk

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

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Interest Rate Risk (Continued)

As of June 30, 2025, the County had the following investments, all of which had a maturity of five years or less:

Investment Type	Interest Rates	Fair Value	Weighted Average Maturity (Years)
U.S. Treasury Notes	0.250-4.500%	$ 126,683,703	2.36
Government Agencies	0.380-5.130%	53,220,888	2.19
Corporate Notes	0.610-5.650%	50,603,096	1.60
Asset-Backed Securities	0.810-4.980%	10,788,492	3.40
Negotiable CD's	0.400-5.250%	26,479,000	3.46
Cash Equivalents	Variable	16,091,928	-
CalTrust	Variable	2,237,573	-
LAIF	Variable	1,000	-
CAMP	Variable	5,870,725	-
Total Investments		$ 291,976,405	

Credit Risk

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

Investment Type	Standard & Poor's Rating	Moody's Rating	% of Portfolio
Certificates of Deposit	NR/FDIC	NR/FDIC	8.9 %
Corporate Notes	BAA2 - AAA	BBB - AAA	19.0
U.S. Agency	AAA	AA+	16.3
U.S. Treasury	AAA	AA+	31.3
Asset-Backed Security	AAA	AAA	1.9
Cash Equivalents	N/A	N/A	9.0
CalTrust	N/A	N/A	6.8
Capital Asset Management Program (CAMP)	N/A	N/A	6.8
Local Agency Investment Fund (LAIF)	N/A	N/A	0.0
Total			100.0 %

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Custodial Credit Risk

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss.

D. Investment in External Investment Pool

The County of Tehama maintains an investment in the state of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California State Code. The Local Investment Advisory Board (the Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2025, the County's investment in LAIF valued at amortized cost was $1,000 and is the same as the value of the Pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in PMIA on that day was $178 billion. Of that amount, 1.40% was invested in structured notes and medium-term asset-backed securities and 1.60% was invested in short-term asset-backed commercial paper.

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, 2025:

	Internal Participants	External Participants	Total Pool
Statement of Net Position:			
Cash on Hand	$ 55,354	$ -	$ 55,354
Deposits (Less Outstanding Checks)	12,955,466	-	12,955,466
Investments	107,730,692	184,245,713	291,976,405
Net Position at June 30, 2025	$ 120,741,512	$ 184,245,713	$ 304,987,225
Statement of Changes in Net Position:			
Net Position at July 1, 2024	$ 128,157,319	$ 188,972,167	$ 317,129,486
Net Changes in Investments by Pool Participants	(7,415,807)	(4,726,454)	(12,142,261)
Net Position at June 30, 2025	$ 120,741,512	$ 184,245,713	$ 304,987,225

NOTE 4 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Retirements	Transfers and Adjustments	Ending Balance
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	$ 2,014,926	$ -	$ -	$ -	$ 2,014,926
Infrastructure	111,260,688	34,865,179	(914,592)	-	145,211,275
Construction in Progress	195,414,393	1,208,315	-	326	196,623,034
Total Capital Assets, Not Being Depreciated	308,690,007	36,073,494	(914,592)	326	343,849,235
Capital Assets, Being Depreciated:					
Buildings and Improvements	73,987,956	-	-	-	73,987,956
Equipment	36,010,613	5,465,983	(639,989)	450,034	41,286,641
Software	1,136,563	477,036	(153,844)	(575,186)	884,569
Total Capital Assets, Being Depreciated	111,135,132	5,943,019	(793,833)	(125,152)	116,159,166
Less: Accumulated Depreciation for:					
Buildings and Improvements	(29,137,686)	(1,405,402)	-	-	(30,543,088)
Equipment	(28,829,103)	(3,084,271)	639,989	(39,550)	(31,312,935)
Software	(956,755)	(77,547)	153,844	75,647	(804,811)
Total Accumulated Depreciation	(58,923,544)	(4,567,220)	793,833	36,097	(62,660,834)
Total Capital Assets, Being Depreciated, Net	52,211,588	1,375,799	-	(89,055)	53,498,332
Right-to-Use Assets, Being Amortized:					
Structures	3,151,275	2,500	(689,298)	543,572	3,008,049
Equipment	392,741	-	-	-	392,741
Total Right-to-Use Assets, Being Amortized	3,544,016	2,500	(689,298)	543,572	3,400,790
Less: Accumulated Amortization for:					
Structures	(1,175,283)	(515,414)	689,298	91,504	(909,895)
Equipment	(261,828)	(87,276)	-	-	(349,104)
Total Accumulated Amortization	(1,437,111)	(602,690)	689,298	91,504	(1,258,999)
Total Right-to-Use Assets, Being Amortized, Net	2,106,905	(600,190)	-	635,076	2,141,791
SBITA Assets, Being Amortized	1,525,910	-	(114,679)	502,182	1,913,413
Less: Accumulated Amortization	(772,840)	(517,153)	114,679	-	(1,175,314)
Total SBITA Assets, Being Amortized, Net	753,070	(517,153)	-	502,182	738,099
Governmental Activities Capital Assets, Net	$ 363,761,570	$ 36,331,950	$ (914,592)	$ 1,048,529	$ 400,227,457

NOTE 4 CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Retirements	Transfers and Adjustments	Ending Balance
Business-Type Activities:					
Capital Assets, Not Being Depreciated:					
Land	$ 38,047	$ -	$ -	$ -	$ 38,047
Capital Assets, Being Depreciated:					
Buildings and Improvements	1,688,486	-	-	-	1,688,486
Equipment	26,031	-	-	-	26,031
Total Capital Assets, Being Depreciated	1,714,517	-	-	-	1,714,517
Less: Accumulated Depreciation for:					
Buildings and Buildings and Improvements	(1,181,889)	(39,221)	-	-	(1,221,110)
Equipment	(12,556)	(3,853)	-	-	(16,409)
Total Accumulated Depreciation	(1,194,445)	(43,074)	-	-	(1,237,519)
Total Capital Assets, Being Depreciated, Net	520,072	(43,074)	-	-	476,998
Business-Type Activities Capital Assets, Net	$ 558,119	$ (43,074)	$ -	$ -	$ 515,045

Depreciation

Depreciation expense was charged to governmental activities as follows:

General Government	$ 334,029
Public Protection	2,050,013
Public Ways and Facilities	1,225,511
Health and Welfare	426,076
Public Assistance	308,736
Education	163,119
Culture and Recreation	59,736
Governmental Activities	$ 4,567,220

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

Tehama County Sanitation District #1	$ 43,074

Amortization of Right-to-Use Assets

Amortization expense was charged to governmental activities as follows:

General Government	$ 381,807
Public Protection	231,604
Public Ways and Facilities	119,584
Health and Welfare	139,645
Public Assistance	247,203
Governmental Activities	$ 1,119,843

NOTE 4 CAPITAL ASSETS (CONTINUED)

Construction in Progress

Construction in progress for governmental activities at June 30, 2025, relates to work performed on various County projects relating to buildings, bridges, roads, and infrastructure.

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, 2025:

	Due From Other Funds	Due To Other Funds
General Fund	$ 6,445,447	$ -
Road Fund	-	3,292,420
Public Assistance	-	48,519
Health Services	250,000	-
Custodial Funds	-	1,702,623
Nonmajor Governmental Funds	-	1,651,885
Total	$ 6,695,447	$ 6,695,447

Advances To/From Other Funds

Advances to/from other funds are noncurrent interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2025:

	Advances To Other Funds	Advances From Other Funds
General Fund	$ 1,272,650	$ -
Public Assistance	76,000	-
Custodial Funds	-	168,650
Nonmajor Governmental Funds	634,000	634,000
Internal Service Funds	-	1,180,000
Total	$ 1,982,650	$ 1,982,650

NOTE 5 INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2025:

	Transfers In	Transfers Out
General Fund	$ 291,382	$ 24,798,019
Road	3,580	49,006
Public Safety	22,641,605	-
Public Assistance	857,253	107,042
Health Services	58,827	118,954
Nonmajor Governmental Funds	1,220,374	-
Total	$ 25,073,021	$ 25,073,021

NOTE 6 UNEARNED REVENUE

At June 30, 2025, the components of unearned revenue were as follows:

	Unearned
General Fund:	
American Rescue Plan Act Funding Received in Advance	$ 7,268,447
Public Safety:	
Other Revenues Received But Not Earned	178
Health Services:	
Opioid Abatement Revenues Received But Not Earned	1,672,996
Public Assistance:	
Social Services Revenues Received But Not Earned	917,489
Nonmajor Governmental Funds:	
Senior Nutrition Revenues Received But Not Earned	63,683
Total	$ 9,922,793

NOTE 7 LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

Type of Indebtedness	Restated Beginning Balance	Additions	Retirements	Adjustments	Ending Balance	Amounts Due Within One Year
Governmental Activities:						
Certificates of Participation	$ 6,440,000	$ -	$ (635,000)	$ -	$ 5,805,000	$ 660,000
Unamortized Premium	439,812	-	(29,321)	-	410,491	-
Certificates of Participation, Net	6,879,812	-	(664,321)	-	6,215,491	660,000
Financed Purchase	7,079,423	-	(423,076)	-	6,656,347	425,590
Lease Liability	2,117,297	2,500	(655,746)	665,599	2,129,650	463,697
SBITA Liability	728,997	-	(508,048)	376,823	597,772	424,012
Claims Liability	3,793,259	2,306,295	(887,679)	-	5,211,875	5,211,875
Compensated Absences	6,373,918	159,250	-	-	6,533,168	5,874,768
Total Governmental Activities	$ 26,972,706	$ 2,468,045	$ (3,138,870)	$ 1,042,422	$ 27,344,303	$ 13,059,942
Business-Type Activities:						
Bonds	$ 210,700	$ -	$ (24,000)	$ 10,300	$ 197,000	$ 25,000
Total Business-Type Activities	$ 210,700	$ -	$ (24,000)	$ 10,300	$ 197,000	$ 25,000

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The vehicle financing is liquidated by payments made by the departments using the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred, which is primarily the general fund.

For business-type activities, all debt is accounted for in the Sanitary District fund where the liability occurred.

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

All debt is direct borrowing. Individual issues of debt payable outstanding at June 30, 2025, are as follows:

Description	Amount
Governmental Activities:	
Certificates of Participation:	
2014 Certificates of Participation, issued May 13, 2014, in the amount of $14,660,000, payable in annual instalments of $300,000 to $965,000, with an interest rate of 2.0% to 5.0% and maturity on September 15, 2038. The certificates of participation are secured by the County of Tehama Courthouse Annex and the Juvenile Detention Facility. The certificates were used to refund the 1998 and 2002 certificates of participation which were used to finance capital projects and to finance additional capital improvements.	$ 5,805,000
Financed Purchase:	
Series 2022A Lease Agreement for Energy Efficiency Project, issued May 26, 2022, in the amount of $7,500,000 payable in annual installments of $420,000 to $463,000, with an interest rate of 2.42% and a maturity date of June 30, 2040. The Series 2022A Lease is secured by the Tehama County Administrative Building. The funding was used to implement cost effective energy conservation measures in county owned buildings and to install solar arrays at some county building locations. capital improvements.	6,656,347
Total Governmental Activities	$ 12,461,347
Business-Type Activities:	
Bonds:	
1997 Sanitation District #1 Bonds, issued November 13, 1996, in the amount of $824,465, payable in annual instalments of $8,000 to $35,000 with an interest rate of 4.50% and maturity on September 2, 2031. The bonds are secured by direct charge assessments placed on the secured property tax roll. The bonds were used to finance construction and upgrade of the sanitation system.	$ 197,000
Total Business-Type Activities	$ 197,000

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements of governmental activities and business-type activities to maturity for long-term debt.

Governmental Activities

	Certificates of Participation		
Year Ending June 30,	Principal	Interest	Total
2026	$ 660,000	$ 209,675	$ 869,675
2027	680,000	188,313	868,313
2028	385,000	170,766	555,766
2029	300,000	159,019	459,019
2030	315,000	148,059	463,059
2031-2035	1,765,000	540,650	2,305,650
2036-2039	1,700,000	147,863	1,847,863
Total	$ 5,805,000	$ 1,564,344	$ 7,369,344

	Notes Payable		
Year Ending June 30,	Principal	Interest	Total
2026	$ 425,590	$ 171,322	$ 596,912
2027	428,119	161,084	589,203
2028	430,663	150,784	581,447
2029	433,222	140,424	573,646
2030	435,796	130,002	565,798
2031-2035	2,218,134	491,498	2,709,632
2036-2040	2,284,824	199,186	2,484,010
Total	$ 6,656,347	$ 1,444,300	$ 8,100,647

Business-Type Activities

	Bonds		
Year Ending June 30,	Principal	Interest	Total
2026	$ 25,000	$ 8,303	$ 33,303
2027	26,000	7,155	33,155
2028	27,000	5,963	32,963
2029	28,000	4,725	32,725
2030	29,000	3,443	32,443
2031-2034	62,000	3,263	65,263
Total	$ 197,000	$ 32,850	$ 229,850

NOTE 8 LEASES

Leases Payable

The County leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2038 and thereafter.

Total future minimum lease payments under lease agreements are as follows:

	Governmental Activities	
Year Ending June 30,	Principal	Interest
2026	$ 463,697	$ 34,795
2027	394,200	30,561
2028	230,295	27,008
2029	136,728	24,397
2030	136,975	21,872
2031-2035	145,845	92,848
2036 and Thereafter	621,910	168,423
Total Minimum Lease Payments	$ 2,129,650	$ 399,904

NOTE 9 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

SBITAs Payable

The County has entered into long-term, noncancellable subscription-based information technology arrangements for the right-to-use software. These arrangements expire at various dates through 2028 and thereafter.

Total future minimum lease payments under lease agreements are as follows:

	Governmental Activities	
Year Ending June 30,	Principal	Interest
2026	$ 424,013	$ 6,067
2027	98,364	1,351
2028	75,395	484
Total Minimum Lease Payments	$ 597,772	$ 7,902

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.

NOTE 10 NET POSITION (CONTINUED)

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 are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

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, 2025, fund balance for the 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 Board action, 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.

NOTE 11 FUND BALANCES (CONTINUED)

Assigned Fund Balance – Amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established by the Board of Supervisors or official or body to whom the Board has delegated its authority.

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.

The fund balances for all major and nonmajor governmental funds as of June 30, 2025, were distributed as follows:

	General Fund	Road	Public Safety	Public Assistance	Health Services	Other Governmental Funds	Total
Nonspendable:							
Prepaid Costs	$ 82,646	$ 2,104	$ 92,099	$ 75,838	$ 112,790	$ 3,596	$ 369,073
Advances	1,272,650	-	-	-	-	-	1,272,650
Inventory	-	553,777	-	-	-	-	553,777
Subtotal	1,355,296	555,881	92,099	75,838	112,790	3,596	2,195,500
Restricted:							
Public Safety	-	352,875	11,849,686	18,055,571	5,218,340	-	35,476,472
Local Innovation	588,021	-	-	-	-	-	588,021
Recorder Modernization	917,782	-	-	-	-	-	917,782
Safe Drinking Water	339,654	-	-	-	-	-	339,654
Underground Storage	101,173	-	-	-	-	-	101,173
Vital Health and Stats	185,887	-	-	-	-	-	185,887
Fish and Game	-	-	-	-	-	126,811	126,811
Fire	-	-	-	-	-	13,563,492	13,563,492
Child Support	-	-	-	-	-	213,686	213,686
Building and Safety	-	-	-	-	-	3,753,045	3,753,045
Senior Nutrition	-	-	-	-	-	152,271	152,271
Air Pollution	-	-	-	-	-	2,813,327	2,813,327
Los Molinos Lighting	-	-	-	-	-	140,135	140,135
Tehama County Flood	-	-	-	-	-	2,113,048	2,113,048
Tehama Power Authority	-	-	-	-	-	6,394	6,394
AB 923	-	-	-	-	-	1,032,096	1,032,096
Small Claim Fees	-	-	-	-	-	20,740	20,740
Community Block Grant	-	-	-	-	-	5,594	5,594
Impact Fees	-	-	-	-	-	2,734,563	2,734,563
Capital Projects	-	-	-	-	-	2,951,028	2,951,028
Debt Service	-	-	-	-	-	1,542,327	1,542,327
Other Restrictions	10,257,007	-	-	-	-	-	10,257,007
Subtotal	12,389,524	352,875	11,849,686	18,055,571	5,218,340	31,168,557	79,034,553
Committed:							
Economic Uncertainty	6,821,577	-	-	-	-	-	6,821,577
Unfunded Liability	2,548,387	-	-	-	-	-	2,548,387
Uniform Allowance	72,500	-	-	-	-	-	72,500
Subtotal	9,442,464	-	-	-	-	-	9,442,464
Assigned:							
Capital Projects	1,263,998	-	-	-	-	-	1,263,998
Other	2,991,704	-	-	-	-	-	2,991,704
Subtotal	4,255,702	-	-	-	-	-	4,255,702
Unassigned	10,197,980	-	-	-	-	(2,345,745)	7,852,235
Total	$ 37,640,966	$ 908,756	$ 11,941,785	$ 18,131,409	$ 5,331,130	$ 28,826,408	$ 102,780,454

NOTE 11 FUND BALANCES (CONTINUED)

Fund Balance Flow Assumption

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

Fund Balance Policy

The Board of Supervisors 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 the County to establish and maintain a minimum committed fund balance in the general fund equal to 8.33% of adopted (final) budgeted general fund appropriations for economic uncertainty.

NOTE 12 PENSION PLAN

A. General Information About the Pension Plan

Plan Description

All qualified permanent and probationary employees of Tehama County, Tehama Court, Tehama County Landfill, Tehama County Public Authority, Tehama County Law Library, Tehama County Transportation Commission, and Tehama First Five are eligible to participate in the County's Safety and Miscellaneous agent multiemployer defined benefit pension plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by state statute and County resolution. CalPERS issues publicly available reports that include a full description of the Plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

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

NOTE 12 PENSION PLAN (CONTINUED)

A. General Information About the Pension Plan (Continued)

Summary of Rate of Tiers and Eligible Participants

Open for New Enrollment:	
Miscellaneous PEPRA	Miscellaneous Members Hired on or After January 1, 2013
Safety PEPRA	Safety Employees Hired on or After January 1, 2013
Closed to New Enrollment:	
Miscellaneous	Miscellaneous Employees 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 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2103) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2025, are summarized as follows:

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

NOTE 12 PENSION PLAN (CONTINUED)

A. General Information About the Pension Plan (Continued)

Employees Covered

At June 30, 2025, the following employees were covered by the benefit terms for the Plan including independent entities (Court and First Five):

	Inactive Employees or Beneficiaries Currently Receiving Benefits	Inactive Employees Entitled to But Not Yet Receiving Benefits	Active Employees
Miscellaneous	996	1019	609
Safety	205	132	122

Contributions

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

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates	
Miscellaneous	9.930 %	7.000 %	0.000 %	*
Miscellaneous PEPRA	9.930	8.000	0.000	
Safety	18.360	9.000	0.000	*
Safety PEPRA	18.360	13.750	0.000	

*The County pays 100% of the employee's contribution for elected officials and 3% of the employee's contribution for police officers and probation.

B. Net Pension Liability

The County's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Miscellaneous and Safety Plans are measured as of June 30, 2024, using annual actuarial valuations as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. A summary of principal assumptions and methods used in both actuarial valuations to determine the net pension liability is shown below.

NOTE 12 PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Actuarial Assumptions

The total pension liabilities were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Projected Salary Increase	Varies by entry-age and service
Mortality	Derived using CalPERS' membership data for all funds
Post-Retirement Benefits Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from June 30 2021, that can be found on the CalPERS website.

Discount Rate

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

Long-Term Expected Rate of Return

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

NOTE 12 PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Long-Term Expected Rate of Return (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return (a)(b)
Global Equity - Cap-weighted	30.0 %	4.54 %
Global Equity - Non-cap-weighted	12.0	3.84
Private Equity	13.0	7.28
Treasury	5.0	0.27
Mortgage-Backed Securities	5.0	0.50
Investment Grade Corporates	10.0	1.56
High Yield	5.0	2.27
Emerging Debt Market	5.0	2.48
Private Debt	5.0	3.57
Real Assets	15.0	3.21
Leverage	(5.0)	(0.59)
Total	100.0 %	

(a) An expected inflation of 2.30% used for this period.
(b) Figures are based on the 2021 Asset Liability Management study.

NOTE 12 PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability

As of June 30, 2025, the changes in the net pension liability of the agent multiemployer defined benefit pension plan is as follows:

	Miscellaneous		
	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at June 30, 2023	$ 288,993,877	$ 206,060,372	$ 82,933,505
Changes in the Year:			
Service Cost	5,601,531	-	5,601,531
Interest on the Total Pension Liability	19,855,542	-	19,855,542
Differences Between Expected and Actual Experience	3,655,317	-	3,655,317
Contributions - Employer	-	11,556,192	(11,556,192)
Contributions - Employee	-	2,754,146	(2,754,146)
Net Investment Income	-	19,824,836	(19,824,836)
Benefit Payments, Including Refunds of Employee Contributions	(16,908,782)	(16,908,782)	-
Administrative Expenses	-	(168,117)	168,117
Change in Allocation	765,915	546,117	219,798
Net Changes	12,969,523	17,604,392	(4,634,869)
Balances at June 30, 2024	$ 301,963,400	$ 223,664,764	$ 78,298,636

NOTE 12 PENSION PLAN (CONTINUED)

C. Changes in the Net Pension Liability (Continued)

	Safety		
	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at June 30, 2023	$ 114,982,213	$ 78,512,854	$ 36,469,359
Changes in the Year:			
Service Cost	2,520,994	-	2,520,994
Changes of Benefit Terms	8,020,349	-	8,020,349
Differences Between Expected and Actual Experience	2,965,322	-	2,965,322
Contributions - Employer	-	4,522,411	(4,522,411)
Contributions - Employee	-	1,049,340	(1,049,340)
Net Investment Income	-	7,542,393	(7,542,393)
Benefit Payments, Including Refunds of Employee Contributions	(5,942,180)	(5,942,180)	-
Administrative Expenses	-	(63,886)	63,886
Net Changes	7,564,485	7,108,078	456,407
Balances at June 30, 2024	$ 122,546,698	$ 85,620,932	$ 36,925,766

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

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

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Miscellaneous	$ 124,659,811	$ 78,298,636	$ 50,737,935
Safety	53,753,696	36,925,766	23,148,170

Pension Plan Fiduciary Net Position

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

NOTE 12 PENSION PLAN (CONTINUED)

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

For the year ended June 30, 2025, the County recognized pension expense of $19,713,960. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Miscellaneous Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 10,285,074	$ -
Difference Between Expected and Actual Experience	3,397,764	-
Difference Between Projected and Actual Earnings on Plan Investments	3,159,877	-
Total	$ 16,842,715	$ -

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 4,458,904	$ -
Changes of Assumptions	383,697	-
Difference Between Expected and Actual Experience	3,530,256	379,658
Difference Between Projected and Actual Earnings on Plan Investments	1,179,166	-
Total	$ 9,552,023	$ 379,658

Deferred outflows of resources related to contributions subsequent to the measurement date reported as $14,743,978, will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Year Ending June 30,	Miscellaneous	Safety	Total
2025	$ 2,436,438	$ 1,726,743	$ 4,163,181
2026	6,128,155	3,326,194	9,454,349
2027	(872,614)	89,178	(783,436)
2028	(1,134,338)	(428,654)	(1,562,992)
Total	$ 6,557,641	$ 4,713,461	$ 11,271,102

NOTE 13 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information About the OPEB Plan

Plan Description

The County's defined benefit OPEB plan (the Plan) provides OPEB for all permanent full-time general and public safety employees of the County. The Plan is an agent single-employer defined benefit plan administered by Alliant Insurance Services. The Board of Supervisors reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the County.

Benefits Provided

The County offers medical, dental, vision, and life benefits to its employees, retirees, and their dependents. The medical plans consist of an Anthem Blue Cross PPO and an Anthem Blue Cross EPO (low option).

Employees of all bargaining units who have a minimum of five years of County service and who go directly from active employment to retirement under the Public Employees' Retirement System, may continue to participate in the County's health insurance programs at the employee's option and expense.

Contributions

While the County does not directly contribute towards the cost of premiums for retirees, the ability to obtain coverage at an active employee rate constitutes a significant economic benefit to the retirees, called an Implicit Subsidy under GASB 75. The inclusion of the retirees increases the County's overall health insurance rates; it is, in part, the purpose of this valuation to determine the amount of the subsidy. Dental and vision benefits are not subsidized and have not been included in the valuation. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms

At July 1, 2024, the most recent valuation date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	3
Active Employees	610
Total	613

NOTE 13 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Total OPEB Liability

The County's total OPEB liability of $737,110, was measured as of June 30, 2025, and was determined by the actuarial valuation as of July 1, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2024
Funding Method	Entry-Age, Level of Percent of Pay
Discount Rate	5.20%
Salary Increase	3.00%
Inflation Rate	2.50%
Healthcare Cost Trend Rate	7.00% for 2025, 5.40% for 2029, 5.25% for 2030-2034, 4.60% for 2035-2049, 4.50% for 2050-2064, and 4.25% for 2065-2074 and later years; Medicare ages: 4.50% for 2025-2064 and 4.25% for 2065-2074, and 4.00 % for 2075 and later years.

Pre-retirement mortality rates were based on the CalPERS Experience Study (1997-2015). Post-retirement mortality rates for Healthy Recipients were based on the CalPERS Experience Study (1997-2015).

Discount Rate

For OPEB Plans That Are Not Administered through Trusts That Meet the Criteria in Paragraph 4, GASB 75 requires a discount rate that is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The discount rate used to measure the County's Total OPEB liability is based on the following information:

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the County's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Fidelity GO AA 20 Years Municipal Index	Discount Rate
June 30, 2024	June 30, 2024	3.97%	3.97%
June 30, 2025	June 30, 2025	3.20%	5.20%

NOTE 13 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Total OPEB Liability

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balance at Fiscal Year Ending June 30, 2023	$ 606,302
Changes for the Year:	
Service Cost	80,654
Interest	32,188
Changes of Assumptions	(47,554)
Differences Between Expected and Actual Experience	120,605
Benefit Payments	(55,085)
Net Changes	130,808
Balance at Fiscal Year Ending June 30, 2024	$ 737,110

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

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

	1% Decrease 4.20%	Current Discount Rate 5.20%	1% Increase 6.20%
Total OPEB Liability	$ 799,921	$ 737,110	$ 679,723

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

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

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	$ 649,339	$ 737,110	$ 842,038

NOTE 13 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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

For the year ended June 30, 2025, the County recognized an OPEB credit of $25,865. At June 30, 2025, the County reported deferred outflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 129,164	$ 86,511
Change of Assumptions	57,432	1,020,862
Total	$ 186,596	$ 1,107,373

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

Year Ending June 30,	Amount
2026	$ (143,148)
2027	(157,179)
2028	(170,500)
2029	(156,132)
2030	(144,789)
Thereafter	(149,029)
Total	$ (920,777)

NOTE 14 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has Risk Management Funds (Internal Service Funds) to finance its insured and uninsured risks of loss. The County's uninsured risk of loss is as follows: General liability $100,000. The County is a member of the California State Association of Counties Excess Insurance Authority (CSACEIA), a public entity risk pool currently operating as a common risk management and insurance program for counties. Should actual loss among participants be greater than anticipated, the County will be assessed its pro rata share of the deficiency. Conversely, if the actual losses are less than anticipated, the County will be refunded its pro rata share of the excess. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. Actual claims unpaid as of June 30, 2025, including any estimates for incurred but not reported (IBNR) amounts, constitute claims payable. The claims liability at June 30, 2025, was as follows:

NOTE 14 RISK MANAGEMENT (CONTINUED)

General Liability	$ 5,111,137
Dental Insurance	87,891
Vision Insurance	12,847
Total	$ 5,211,875

All funds of the County participate in the program and make payments to the risk management funds based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of $5,211,875 reported in the funds at June 30, 2025, is based on the requirements of GASB 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 determined.

Changes in the County's claims liability amount for the fiscal years June 30, 2024 and 2025, were as follows:

	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
June 30, 2024	$ 2,053,068	$ 4,777,116	$ 3,036,925	$ 3,793,259
June 30, 2025	3,793,259	2,306,295	887,679	5,211,875

The ultimate settlement of claims against the County cannot presently be determined and no provision forany other liability that may result has been made in the financial statements.

NOTE 15 CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. As a result of the implementation of this standard, the compensated absences liability as of July 1, 2024 was restated by $1.5 million in the governmental activities. The effect of the implementation of this standard is shown in the table below:

	June 30, 2024 As Previously Reported	Change in Accounting Principle	June 30, 2024 As Adjusted or Restated
Government-Wide:			
Governmental Activities	$ 382,541,007	$ (1,502,811)	$ 381,038,196

NOTE 16 OTHER INFORMATION

A. Commitments and Contingencies

The County had active construction projects as of June 30, 2025. The estimated costs to be incurred for these projects is $760,880.

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

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

COUNTY OF TEHAMA
COUNTY PENSION PLAN – MISCELLANEOUS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS

	Measurement Date									
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Total Pension Liability:										
Service Cost	$ 4,685,705	$ 4,599,406	$ 5,171,753	$ 5,260,697	$ 5,377,346	$ 5,061,793	$ 4,998,466	$ 5,118,801	$ 5,364,695	$ 5,601,530
Interest	15,360,205	15,987,281	16,352,617	16,955,993	17,963,362	17,451,893	17,947,297	18,115,049	18,997,386	19,855,542
Changes of Benefit Terms	-	-	-	-	-	-	-	-	580,218	-
Change in Assumptions	(3,523,041)	-	12,803,697	(1,282,339)	-	-	-	7,334,735	-	-
Difference Between Expected and Actual Experience	(2,080,052)	(991,661)	(2,599,651)	199,923	4,774,560	569,560	(287,633)	(3,692,730)	5,206,022	3,655,317
Benefit Payments, Including Refunds of Employee Contributions	(10,569,848)	(11,058,235)	(11,647,820)	(12,447,391)	(13,473,581)	(13,995,288)	(14,313,216)	(15,075,716)	(16,020,581)	(16,908,782)
Change in Allocation	-	-	-	-	-	(17,171,487)	(1,111,419)	(427,660)	(807,400)	765,915
Net Change in Total Pension Liability	3,872,969	8,536,791	20,080,596	8,686,883	14,641,687	(8,083,529)	7,233,495	11,372,479	13,320,340	12,969,522
Pension Liability - Beginning of Year	209,332,166	213,205,135	221,741,926	241,822,522	250,509,405	265,151,092	257,067,563	264,301,058	275,673,537	288,993,877
Pension Liability - End of Year (a)	213,205,135	221,741,926	241,822,522	250,509,405	265,151,092	257,067,563	264,301,058	275,673,537	288,993,877	301,963,399
Plan Fiduciary Net Position:										
Contributions - Employer	4,557,693	4,982,192	5,383,166	5,951,937	6,794,734	7,235,620	7,715,978	8,497,012	11,293,802	11,556,192
Contributions - Employee	2,171,594	2,211,464	2,181,169	2,233,073	2,278,146	2,177,073	2,040,349	2,113,500	2,242,985	2,754,146
Net Investment Income	3,676,095	870,103	17,797,827	14,676,525	12,077,725	8,891,000	41,035,669	(16,473,702)	12,155,331	19,824,836
Benefit Payments, Including Refunds of Employee Contributions	(10,569,848)	(11,058,235)	(11,647,820)	(12,447,391)	(13,473,581)	(13,995,288)	(14,313,216)	(15,075,716)	(16,020,581)	(16,908,782)
Plan to Plan Resource Movement	(71,138)	(10,813)	8,903	(427)	-	-	-	-	-	-
Administrative Expense	(186,719)	(99,838)	(237,280)	(271,448)	(131,181)	(252,314)	(182,049)	(135,917)	(144,521)	(168,117)
Change in Allocation	-	-	-	-	-	(12,394,135)	(791,337)	(353,612)	(577,302)	546,116
Other Miscellaneous Expense	-	-	-	(515,485)	427	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(422,323)	(3,105,127)	13,485,965	9,626,784	7,546,270	(8,338,044)	35,505,394	(21,428,435)	8,949,714	17,604,391
Plan Fiduciary Net Position - Beginning of Year	164,239,444	163,817,121	160,711,994	174,197,959	183,824,743	191,371,743	183,033,699	218,539,093	197,110,658	206,060,372
Plan Fiduciary Net Position - End of Year (b)	163,817,121	160,711,994	174,197,959	183,824,743	191,371,013	183,033,699	218,539,093	197,110,658	206,060,372	223,664,763
Net Pension Liability - End of Year (a)-(b)	$ 49,388,014	$ 61,029,932	$ 67,624,563	$ 66,684,662	$ 73,780,079	$ 74,033,864	$ 45,761,965	$ 78,562,879	$ 82,933,505	$ 78,298,636
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.84%	72.48%	72.04%	73.38%	72.17%	71.20%	82.69%	71.50%	71.30%	74.07%
Covered Payroll	$ 31,825,748	$ 31,761,661	$ 32,461,415	$ 33,123,640	$ 33,849,590	$ 34,385,642	$ 34,431,014	$ 31,826,186	$ 34,043,359	$ 36,504,933
Net Pension Liability as a Percentage of Covered Payroll	155.18%	192.15%	208.32%	201.32%	217.96%	215.30%	132.91%	246.85%	243.61%	214.49%

See accompanying Note to County Pension Plans.

COUNTY OF TEHAMA
COUNTY PENSION PLAN – SAFETY
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS

	Measurement Date									
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Total Pension Liability:										
Service Cost	$ 1,721,662	$ 1,852,609	$ 2,150,880	$ 2,391,084	$ 2,386,413	$ 2,339,472	$ 2,180,451	$ 2,160,807	$ 2,251,319	$ 2,520,993
Interest	5,270,117	5,567,657	5,807,772	6,077,081	6,448,526	6,754,357	7,000,457	7,041,285	7,535,102	8,020,349
Changes of Benefit Terms	-	-	-	-	-	-	-	-	103,247	-
Change in Assumptions	(1,316,679)	-	4,944,935	233,130	-	-	-	2,302,191	-	-
Difference Between Expected and Actual Experience	141,736	275,562	(465,016)	(790,006)	704,907	(150,066)	(818,891)	(2,277,947)	3,295,059	2,965,322
Benefit Payments, Including Refunds of Employee Contributions	(3,404,624)	(3,482,186)	(3,720,945)	(3,789,702)	(4,161,674)	(4,606,445)	(4,900,482)	(5,211,948)	(5,765,835)	(5,942,180)
Net Change in Total Pension Liability	2,412,212	4,213,642	8,717,626	4,121,587	5,378,172	4,337,318	3,461,535	4,014,388	7,418,892	7,564,484
Pension Liability - Beginning of Year	70,906,841	73,319,053	77,532,695	86,250,321	90,371,908	95,750,080	100,087,398	103,548,933	107,563,321	114,982,213
Pension Liability - End of Year (a)	73,319,053	77,532,695	86,250,321	90,371,908	95,750,080	100,087,398	103,548,933	107,563,321	114,982,213	122,546,697
Plan Fiduciary Net Position:										
Contributions - Employer	1,974,637	2,091,533	2,542,771	2,654,860	2,938,957	3,334,489	3,572,786	3,868,138	4,651,088	4,522,411
Contributions - Employee	662,280	697,072	793,978	857,150	856,346	804,525	754,724	833,316	907,618	1,049,340
Net Investment Income	1,108,588	273,694	5,644,790	4,746,231	3,987,999	3,209,699	15,091,203	(6,157,500)	4,631,978	7,542,393
Benefit Payments, Including Refunds of Employee Contributions	(3,404,624)	(3,482,186)	(3,720,945)	(3,789,702)	(4,161,674)	(4,606,445)	(4,900,482)	(5,211,948)	(5,765,835)	(5,942,180)
Plan to Plan Resource Movement	-	-	(8,903)	(139)	-	-	-	-	-	-
Administrative Expense	(57,661)	(31,226)	(74,981)	(87,205)	(42,944)	(89,881)	(66,339)	(50,372)	(54,521)	(63,886)
Other Miscellaneous Expense	-	-	-	(165,603)	139	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	283,220	(451,113)	5,176,710	4,215,592	3,578,823	2,652,387	14,451,892	(6,718,366)	4,370,328	7,108,078
Plan Fiduciary Net Position - Beginning of Year	50,953,381	51,236,601	50,785,488	55,962,198	60,177,790	63,756,613	66,409,000	80,860,892	74,142,526	78,512,854
Plan Fiduciary Net Position - End of Year (b)	51,236,601	50,785,488	55,962,198	60,177,790	63,756,613	66,409,000	80,860,892	74,142,526	78,512,854	85,620,932
Net Pension Liability - End of Year (a)-(b)	$ 22,082,452	$ 26,747,207	$ 30,288,123	$ 30,194,118	$ 31,993,467	$ 33,678,398	$ 22,688,041	$ 33,420,795	$ 36,469,359	$ 36,925,765
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.88%	65.50%	64.88%	66.59%	66.59%	66.35%	78.09%	68.93%	68.28%	69.87%
Covered Payroll	$ 7,167,321	$ 7,771,989	$ 8,159,327	$ 8,736,149	$ 8,640,163	$ 8,510,267	$ 7,954,947	$ 7,458,774	$ 7,458,947	$ 7,608,126
Net Pension Liability as a Percentage of Covered Payroll	308.10%	344.15%	371.21%	345.62%	370.29%	395.74%	285.21%	448.07%	488.93%	485.35%

See accompanying Note to County Pension Plans.

COUNTY OF TEHAMA
COUNTY PENSION PLAN – MISCELLANEOUS
SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS

	Fiscal Year									
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Contractually Required Contributions (Actuarially Determined)	$ 4,982,192	$ 5,383,166	$ 5,951,937	$ 6,794,734	$ 7,736,447	$ 7,892,743	$ 8,302,357	$ 9,068,984	$ 9,130,422	$ 10,285,074
Contributions in Relation to the Actuarially Determined Contributions	(4,192,192)	(5,383,166)	(5,951,937)	(6,794,734)	(7,736,447)	(7,892,743)	(8,645,951)	(9,068,984)	(9,130,422)	(10,285,074)
Contribution Deficiency (Excess)	$ 790,000	$ -	$ -	$ -	$ -	$ -	$ (343,594)	$ -	$ -	$ -
Covered Payroll	$ 31,761,661	$ 32,461,415	$ 33,123,640	$ 33,849,590	$ 34,385,642	$ 34,431,014	$ 31,826,186	$ 34,043,359	$ 35,789,150	$ 36,504,933
Contributions as a Percentage of Covered Payroll	15.69%	16.58%	17.97%	20.07%	22.50%	22.92%	26.09%	26.64%	25.51%	28.17%

See accompanying Note to County Pension Plans.

COUNTY OF TEHAMA
COUNTY PENSION PLAN – SAFETY
SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS

	Fiscal Year									
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Contractually Required Contributions (Actuarially Determined)	$ 2,091,533	$ 2,542,771	$ 2,654,860	$ 2,938,957	$ 3,334,698	$ 3,562,962	$ 3,901,567	$ 4,091,315	$ 3,901,600	$ 4,458,904
Contributions in Relation to the Actuarially Determined Contributions	(2,091,533)	(2,542,771)	(2,654,860)	(2,938,957)	(3,334,698)	(3,562,962)	(3,868,138)	(4,091,315)	(3,901,600)	(4,458,904)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,429	$ -	$ -	$ -
Covered Payroll	$ 7,771,989	$ 8,159,327	$ 8,736,149	$ 8,640,163	$ 8,510,267	$ 7,954,947	$ 7,458,947	$ 7,608,126	$ 7,760,289	$ 7,915,494
Contributions as a Percentage of Covered Payroll	26.91%	31.16%	30.39%	34.02%	39.18%	44.79%	52.31%	53.78%	50.28%	56.33%

See accompanying Note to County Pension Plans.

NOTE 1 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS AND SCHEDULE OF CONTRIBUTIONS

Benefits Change

The figures do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2024 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (aka: Golden Handshakes).

Changes of Assumptions

There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. No changes were made for 2019, 2020, 2021, or 2022 reporting periods. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65% to 7.15%. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

COUNTY OF TEHAMA
COUNTY OPEB PLAN
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT YEARS*

	Fiscal Year							
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total OPEB Liability:								
Service Cost	$ 169,470	$ 174,553	$ 184,538	$ 199,232	$ 220,270	$ 40,804	$ 40,897	$ 80,654
Interest	38,623	44,944	52,088	49,714	43,810	23,185	23,962	32,188
Actual and Expected Experience Difference	-	-	-	58,568	(275,978)	(128,373)	-	120,605
Change of Assumptions	-	54,759	87,320	122,842	-	(1,259,954)	(4,823)	(47,554)
Benefit Payments	(43,991)	(22,812)	(49,758)	(97,817)	(99,520)	(62,391)	(66,603)	(55,085)
Net Change in Total OPEB Liability	164,102	251,444	274,188	332,539	(111,418)	(1,386,729)	(6,567)	130,808
Total OPEB Liability - Beginning of Year	1,088,743	1,252,845	1,504,289	1,778,477	2,111,016	1,999,598	612,869	606,302
Total OPEB Liability - End of Year	$ 1,252,845	$ 1,504,289	$ 1,778,477	$ 2,111,016	$ 1,999,598	$ 612,869	$ 606,302	$ 737,110
Covered Employee Payroll	$ 42,612,781	$ 43,122,849	$ 41,868,737	$ 41,946,344	$ 40,857,753	$ 44,683,049	$ 47,911,359	$ 49,391,512
Total OPEB Liability as a Percentage of Covered Employee Payroll	2.94%	3.49%	4.25%	5.03%	4.89%	1.37%	1.27%	1.49%

*The County implemented GASB 75 for the fiscal year June 30, 2018, therefore, only eight years are shown. Additional years' information will be displayed as it becomes available.

See accompanying Note to County OPEB Plan.

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

Change of Assumptions

The discount rate was changed from 3.97% as of the June 30, 2024 measurement date to 5.20% as of the June 30, 2025 measurement date.

The discount rate was changed from 3.86% as of the June 30, 2023 measurement date to 3.97% as of the June 30, 2024 measurement date.

The discount rate was changed from 3.69% as of the June 30, 2022 measurement date to 3.86% as of the June 30, 2023 measurement date.

The discount rate was changed from 1.92% as of the June 30, 2021 measurement date to 3.69% as of the June 30, 2022 measurement date.

The discount rate was changed from 2.45% as of the June 30, 2020 measurement date to 1.92% as of the June 30, 2021 measurement date.

The discount rate was changed from 3.13% as of the June 30, 2019 measurement date to 2.45% as of the June 30, 2020 and June 30, 2021 measurement date.

The assessed conditions report for the fiscal year ending June 30, 2025, was completed on November 1, 2025.

A. Roads

The County of Tehama manages its maintained road network using the StreetSaver Management Program and accounts for it using the modified approach as set forth in GASB 34. The software, in compliance with ASTM D6433 Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys, establishes scales from 0 to 100 for roads maintained by the Department of Public Works. ASTM D6433 considers a road indexed below 55 to be in poor quality and meet the requirements for reconstruction. Roads fall into categories ranging from Good to Poor, with numerical rankings as follow:

Good	70 to 100
Fair	55 to 69
Poor	0 to 54

The scales have been modified from previous years to combine roads in Excellent condition with roads in Good condition, and unpaved roads have been separated from paved roads. Paved roads are given a Pavement Condition Index (PCI) and unpaved roads are given an Overall Condition Index (OCI).

The County's Department of Public Works recommends that 50% of the County's maintained road system be maintained at a rating of Fair or better. Conditional assessments (ratings) are conducted on three-year cycles with detailed inspection occurring on an ongoing basis. The results of the past three cycles are as follows:

	2018	2021	2024	2024
Roads	42.90 %	59.00 %	43.00 %	40.00 %
Bridges	89.32	91.90	92.20	92.20
Signs	93.74	94.88	89.50	90.00

As of June 30, 2025, the condition of the County's paved maintained road system was rated Fair or better for 38% of Arterial and Collector roads and 41% of Local roads, a combined 40% for all paved roads. 100% of the County's 260 miles of unpaved roads are currently rated in Fair condition.

A. Roads (Continued)

The County also maintains records of 0.96 miles of unconstructed/unrated right of way. At June 30, 2025, the recorded number of miles maintained by the County is 1,088.

The majority of roads falling below the established rating of Fair (PCI<54) are in the Local road category and were generally acquired by the County with inadequate or no structural section. Many of these roads are in rural settings and support minimal traffic, and it would require large expenditures and many years to increase the PCI rating.

B. Bridges

The County manages its maintained bridge system using Microsoft Excel as a Bridge Database and accounts for it using the modified approach. The County combines several factors to establish a scale from 0 to 100. The scale places each bridge structure in a category ranging from Excellent to Poor, as follows:

Excellent	90 to 100
Good	80 to 89
Fair	50 to 79
Poor	0 to 49

The County's Department of Public Works recommends that the majority of its bridge structures be maintained at a rating of Fair or better. The County has categorized the bridges by structure type based onnomenclature, material, and sub type.

C. Signs

The County manages its maintained traffic sign system using the StreetSaver Sign Management Program. The state and federal Manual of Uniform Traffic Control Devices (MUTCD) identifies sign reflectivity requirements as a crucial rating factor and has established standards for Minimum Retro reflectivity. County sign reflectivity is inspected by County personnel using a Retro reflectometer, which provides a basis for nonsubjective Pass or Fail ratings.

The Public Works staff have a functional geo-referenced database integrated Google Maps. This allows staff to easily locate and view sign locations, including their Pass or Fail status, from any computer or handheld mobile device.

Additionally, the County maintains a significant number of miles of road centerline and edge line striping, pavement markings, and object marker signs. These assets are visually inspected during routine operations and are maintained or replaced as needed to maintain maximum visibility.

D. Cost of Maintenance

The estimated annual cost to maintain 50% of the roads and 75% of the bridges in Fair or better condition and signs in a Pass condition rating is $23 million for the next five fiscal years. The average annual expenditures for each of the last five years was $11.3 million. The funds expended have helped to slow the facility degradation, however, the overall ratings continue to decline, albeit at a slow place. The funds expended for all of the above noted facilities over the past five fiscal years are as follows:

Fiscal Year Ending	Total Expenditures	Road and Bridge Construction Projects	Expenditures Net of Projects
2024/2025	$ 33,685,332	$ 21,404,969	$ (12,280,363)
2023/2024	41,760,405	29,350,558	(12,409,847)
2022/2023	18,305,512	6,832,286	(11,473,226)
2021/2022	30,859,840	21,024,976	(9,834,864)
2020/2021	25,859,167	15,328,401	(10,530,766)
Total	$ 150,470,256	$ 93,941,190	$ (56,529,066)

COUNTY OF TEHAMA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and Assessments	$ 29,993,124	$ 29,993,124	$ 30,676,202	$ 683,078
Licenses and Permits	2,199,335	2,199,335	2,574,766	375,431
Fines and Forfeits	1,203,338	1,203,338	1,749,557	546,219
Use of Money and Property	1,131,087	1,131,087	4,255,157	3,124,070
Intergovernmental	4,446,851	7,142,925	7,089,764	(53,161)
Charges for Services	6,053,825	6,250,822	5,482,571	(768,251)
Other Revenues	627,389	671,105	384,316	(286,789)
Total Revenues	45,654,949	48,591,736	52,212,333	3,620,597
EXPENDITURES				
Current:				
General Government	12,256,842	12,835,022	11,133,360	1,701,662
Public Protection	8,289,664	11,022,041	9,349,381	1,672,660
Health and Welfare	1,123,256	1,176,898	1,169,335	7,563
Public Assistance	1,855,876	1,948,444	1,548,365	400,079
Education	1,098,950	1,107,856	1,040,787	67,069
Culture and Recreation	493,456	565,991	761,318	(195,327)
Debt Service:				
Principal	-	-	192,015	(192,015)
Interest and Other Charges	50,000	50,000	77,566	(27,566)
Capital Outlay	230,290	-	544,624	(544,624)
Total Expenditures	25,398,334	28,706,252	25,816,751	2,889,501
EXCESS OF REVENUES OVER EXPENDITURES	20,256,615	19,885,484	26,395,582	6,510,098
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	291,382	291,382
Transfers Out	(20,061,787)	(23,172,503)	(24,798,019)	(1,625,516)
Total Other Financing Sources (Uses)	(20,061,787)	(23,172,503)	(24,506,637)	(1,334,134)
NET CHANGE IN FUND BALANCES	$ 194,828	$ (3,287,019)	1,888,945	$ 5,175,964
Fund Balances - Beginning of Year			35,752,021	
FUND BALANCES - END OF YEAR			$ 37,640,966	

See accompanying Note to Budgetary Comparison Schedules.

COUNTY OF TEHAMA
BUDGETARY COMPARISON SCHEDULE
ROAD – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and Assessments	$ 850,000	$ 850,000	$ 510,041	$ (339,959)
Licenses and Permits	10,000	10,000	8,715	(1,285)
Use of Money and Property	-	-	27,107	27,107
Intergovernmental	37,283,200	42,591,906	37,284,318	(5,307,588)
Charges for Services	597,102	597,102	236,569	(360,533)
Other Revenues	5,307,626	2,500	28,173	25,673
Total Revenues	44,047,928	44,051,508	38,094,923	(5,956,585)
EXPENDITURES				
Current:				
Public Ways and Facilities	42,125,135	42,317,338	33,454,540	8,862,798
Capital Outlay	878,375	878,375	718,570	159,805
Total Expenditures	43,003,510	43,195,713	34,173,110	9,022,603
EXCESS OF REVENUES OVER EXPENDITURES	1,044,418	855,795	3,921,813	3,066,018
OTHER FINANCING SOURCES (USES)				
Transfers In	3,580	3,580	3,580	-
Transfers Out	(1,047,998)	(855,795)	(49,006)	806,789
Total Other Financing Sources (Uses)	(1,044,418)	(852,215)	(45,426)	806,789
NET CHANGE IN FUND BALANCES	$ -	$ 3,580	3,876,387	$ 3,872,807
Fund Balances - Beginning of Year			(2,967,631)	
FUND BALANCES - END OF YEAR			$ 908,756	

See accompanying Note to Budgetary Comparison Schedules.

COUNTY OF TEHAMA
BUDGETARY COMPARISON SCHEDULE
PUBLIC SAFETY– MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 1,556	$ 1,556	$ 191	$ (1,365)
Fines and Forfeitures	3,161	3,161	38,961	35,800
Use of Money and Property	-	-	238,228	238,228
Intergovernmental	16,764,660	17,799,677	15,694,372	(2,105,305)
Charges for Services	2,447,201	2,713,976	2,454,218	(259,758)
Other Revenues	29,033	144,631	435,841	291,210
Total Revenues	19,245,611	20,663,001	18,861,811	(1,801,190)
EXPENDITURES				
Current:				
Public Protection	42,535,538	43,200,449	40,611,898	2,588,551
Debt Service:				
Principal	-	-	218,074	(218,074)
Interest and Other Charges	-	-	1,626	(1,626)
Capital Outlay	319,898	1,427,949	1,319,876	108,073
Total Expenditures	42,855,436	44,628,398	42,151,474	2,476,924
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(23,609,825)	(23,965,397)	(23,289,663)	675,734
OTHER FINANCING SOURCES (USES)				
Transfers In	22,656,628	24,824,479	22,641,605	(2,182,874)
Transfers Out	(1,257,053)	(875,830)	-	875,830
Total Other Financing Sources (Uses)	21,399,575	23,948,649	22,641,605	(1,307,044)
NET CHANGE IN FUND BALANCES	$ (2,210,250)	$ (16,748)	(648,058)	$ (631,310)
Fund Balances - Beginning of Year			12,589,843	
FUND BALANCES - END OF YEAR			$ 11,941,785	

See accompanying Note to Budgetary Comparison Schedules.

COUNTY OF TEHAMA
BUDGETARY COMPARISON SCHEDULE
PUBLIC ASSISTANCE – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 39,362	$ 39,362	$ 462,905	$ 423,543
Intergovernmental	53,192,232	54,080,128	44,667,495	(9,412,633)
Charges for Services	128,634	136,654	149,381	12,727
Other Revenues	154,474	154,474	297,202	142,728
Total Revenues	53,514,702	54,410,618	45,576,983	(8,833,635)
EXPENDITURES				
Current:				
Public Assistance	54,373,183	55,192,711	51,300,807	3,891,904
Debt Service:				
Principal	-	-	130,546	(130,546)
Interest and Other Charges	-	-	30,438	(30,438)
Capital Outlay	15,000	91,388	30,558	60,830
Total Expenditures	54,388,183	55,284,099	51,492,349	3,791,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(873,481)	(873,481)	(5,915,366)	(5,041,885)
OTHER FINANCING SOURCES (USES)				
Transfers In	976,909	976,909	857,253	(119,656)
Transfers Out	(108,428)	(108,428)	(107,042)	1,386
Total Other Financing Sources (Uses)	868,481	868,481	750,211	(118,270)
NET CHANGE IN FUND BALANCES	$ (5,000)	$ (5,000)	(5,165,155)	$ (5,160,155)
Fund Balances - Beginning of Year			23,296,564	
FUND BALANCES - END OF YEAR			$ 18,131,409	

See accompanying Note to Budgetary Comparison Schedules.

COUNTY OF TEHAMA
BUDGETARY COMPARISON SCHEDULE
HEALTH SERVICES – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and Forfeitures	$ -	$ -	$ 18,458	$ 18,458
Use of Money and Property	-	-	99,817	99,817
Intergovernmental	24,342,296	24,342,296	30,910,714	6,568,418
Charges for Services	15,472,995	15,472,995	15,023,168	(449,827)
Other Revenues	187,655	83,392	824,270	740,878
Total Revenues	40,002,946	39,898,683	46,876,427	6,977,744
EXPENDITURES				
Current:				
Health and Welfare	39,219,767	38,985,122	35,775,654	3,209,468
Debt Service:				
Principal	-	-	115,111	(115,111)
Interest and Other Charges	-	-	969,985	(969,985)
Capital Outlay	1,155,447	1,115,477	-	1,115,477
Total Expenditures	40,375,214	40,100,599	36,860,750	3,239,849
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(372,268)	(201,916)	10,015,677	10,217,593
OTHER FINANCING SOURCES (USES)				
Transfers In	83,392	83,392	58,827	(24,565)
Transfers Out	(288,869)	(192,970)	(118,954)	74,016
Total Other Financing Sources (Uses)	(205,477)	(109,578)	(60,127)	49,451
NET CHANGE IN FUND BALANCES	$ (577,745)	$ (311,494)	9,955,550	$ 10,267,044
Fund Balances - Beginning of Year			(4,624,420)	
FUND BALANCES - END OF YEAR			$ 5,331,130	

See accompanying Note to Budgetary Comparison Schedules.

NOTE 1 BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budget to actual results for the County's general and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

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

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

(1) The 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 August 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.

(5) An operating budget is adopted each fiscal year for all governmental funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between object levels within the same budget unit or between departments or funds are authorized by the County Administrator's office and must be approved by the Board of Supervisors. Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Budgeted amounts in the budgetary schedules are reported as originally adopted and as amended during the fiscal year by resolutions approved by the Board of Supervisors.

NOTE 1 BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

The County uses an encumbrance system as an extension of normal budgetary accounting for the general, special revenue, and debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed, or assigned fund balance since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

Expenditures Exceeding Appropriations

For the year ended June 30, 2025, expenditures exceeded appropriations in the following:

General Fund	Culture and Recreation	$ 195,327
General Fund	Debt Service	219,581
General Fund	Capital Outlay	544,624
Public Safety Fund	Debt Service	219,700
Public Assistance Fund	Debt Service	160,984
Health Services Fund	Debt Service	1,085,096

COMBINING NONMAJOR GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

COUNTY OF TEHAMA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Special Revenue								
	Fish and Game	Fire	Child Support	Building and Safety	Senior Nutrition	Transportation Operations	Air Pollution	Los Molinos Lighting	Tehama County Flood Control
ASSETS									
Cash and Investments	$ 126,811	$ 13,737,443	$ 252,612	$ 3,800,841	$ 212,965	$ -	$ 3,234,343	$ 140,135	$ -
Cash With Fiscal Agent	-	-	-	-	-	-	-	-	-
Receivables:									
Accounts	-	178,292	5,818	8,040	195,454	15,703	41,862	-	574,571
Intergovernmental	-	4,544	73,683	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-
Prepaid Costs	-	3,107	375	-	-	114	-	-	-
Total Assets	$ 126,811	$ 13,923,386	$ 332,488	$ 3,808,881	$ 408,419	$ 15,817	$ 3,276,205	$ 140,135	$ 574,571
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	$ -	$ 340,300	$ 6,740	$ 3,925	$ 561	$ 256,001	$ 446,652	$ -	$ 831,732
Salaries and Benefits Payable	-	11,943	48,004	22,453	5,587	-	16,226	-	8,805
Due to Other Governments	-	-	-	14,681	-	-	-	-	-
Other Liabilities	-	-	-	10,174	-	-	-	-	-
Unearned Revenues	-	-	63,683	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	250,000	151,116	-	-	1,054,365
Advances from Other Funds	-	-	-	-	-	-	-	-	634,000
Total Liabilities	-	352,243	118,427	51,233	256,148	407,117	462,878	-	2,528,902
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenues	-	4,544	-	4,603	-	-	-	-	-
FUND BALANCES									
Nonspendable	-	3,107	375	-	-	114	-	-	-
Restricted	126,811	13,563,492	213,686	3,753,045	152,271	-	2,813,327	140,135	-
Unassigned	-	-	-	-	-	(391,414)	-	-	(1,954,331)
Total Fund Balances	126,811	13,566,599	214,061	3,753,045	152,271	(391,300)	2,813,327	140,135	(1,954,331)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 126,811	$ 13,923,386	$ 332,488	$ 3,808,881	$ 408,419	$ 15,817	$ 3,276,205	$ 140,135	$ 574,571

COUNTY OF TEHAMA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2025

	Special Revenue								
	Tehama County Flood Zone 3	Tehama Power Authority	AB 923	Small Claim Fees	Community Block Grant	Impact Fees	Capital Projects Fund	Debt Service Fund	Total
ASSETS									
Cash and Investments	$ 1,329,098	$ 6,394	$ 1,011,730	$ 20,740	$ 5,594	$ 2,734,563	$ 1,081,909	$ 350,259	$ 28,045,437
Cash With Fiscal Agent	-	-	-	-	-	-	1,309,605	1,192,068	2,501,673
Receivables:									
Accounts	153,700	-	20,366	-	-	-	2,045,569	-	3,239,375
Intergovernmental	-	-	-	-	-	-	-	-	78,227
Advances to Other Funds	634,000	-	-	-	-	-	-	-	634,000
Prepaid Costs	-	-	-	-	-	-	-	-	3,596
Total Assets	$ 2,116,798	$ 6,394	$ 1,032,096	$ 20,740	$ 5,594	$ 2,734,563	$ 4,437,083	$ 1,542,327	$ 34,502,308
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,285,874	$ -	$ 3,171,785
Salaries and Benefits Payable	3,750	-	-	-	-	-	3,777	-	120,545
Due to Other Governments	-	-	-	-	-	-	-	-	14,681
Other Liabilities	-	-	-	-	-	-	-	-	10,174
Unearned Revenues	-	-	-	-	-	-	-	-	63,683
Due to Other Funds	-	-	-	-	-	-	196,404	-	1,651,885
Advances from Other Funds	-	-	-	-	-	-	-	-	634,000
Total Liabilities	3,750	-	-	-	-	-	1,486,055	-	5,666,753
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenues	-	-	-	-	-	-	-	-	9,147
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	3,596
Restricted	2,113,048	6,394	1,032,096	20,740	5,594	2,734,563	2,951,028	1,542,327	31,168,557
Unassigned	-	-	-	-	-	-	-	-	(2,345,745)
Total Fund Balances	2,113,048	6,394	1,032,096	20,740	5,594	2,734,563	2,951,028	1,542,327	28,826,408
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,116,798	$ 6,394	$ 1,032,096	$ 20,740	$ 5,594	$ 2,734,563	$ 4,437,083	$ 1,542,327	$ 34,502,308

COUNTY OF TEHAMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue								
	Fish and Game	Fire	Child Support	Building and Safety	Senior Nutrition	Transportation Operations	Air Pollution	Los Molinos Lighting	Tehama County Flood Control
REVENUES									
Taxes and Assessments	$ -	$ 4,959,489	$ -	$ -	$ -	$ 1,134,272	$ -	$ 19,788	$ 219,556
Licenses and Permits	-	-	-	1,281,488	-	-	720,400	-	-
Fines and Forfeits	1,396	-	-	5,731	-	-	20,700	-	-
Use of Money and Property	4,371	481,253	15,018	124,969	4,611	(31,220)	125,681	4,622	81
Intergovernmental	-	138,447	2,251,890	-	725,815	2,783,646	303,682	197	3,175,839
Charges for Services	-	2,420,585	-	6,092	18,622	1,010	-	-	177,300
Other Revenues	-	17,949	1,266	-	75,551	-	29	-	-
Total Revenues	5,767	8,017,723	2,268,174	1,418,280	824,599	3,887,708	1,170,492	24,607	3,572,776
EXPENDITURES									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Public Protection	2,986	7,675,139	-	1,118,724	-	-	2,359,662	11,884	5,525,967
Public Ways and Facilities	-	-	-	-	-	3,459,795	-	-	-
Health and Welfare	-	-	-	-	678,221	-	-	-	-
Public Assistance	-	-	2,233,555	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and Other Charges	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	2,986	7,675,139	2,233,555	1,118,724	678,221	3,459,795	2,359,662	11,884	5,525,967
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,781	342,584	34,619	299,556	146,378	427,913	(1,189,170)	12,723	(1,953,191)
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-	-	35,000	-	8,080	-	-
NET CHANGES IN FUND BALANCES	2,781	342,584	34,619	299,556	181,378	427,913	(1,181,090)	12,723	(1,953,191)
Fund Balances - Beginning of Year	124,030	13,224,015	179,442	3,453,489	(29,107)	(819,213)	3,994,417	127,412	(1,140)
FUND BALANCES - END OF YEAR	$ 126,811	$ 13,566,599	$ 214,061	$ 3,753,045	$ 152,271	$ (391,300)	$ 2,813,327	$ 140,135	$ (1,954,331)

COUNTY OF TEHAMA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Special Revenue								
	Tehama County Flood Zone 3	Tehama Power Authority	AB 923	Small Claim Fees	Community Block Grant	Impact Fees	Capital Projects Fund	Debt Service Fund	Total
REVENUES									
Taxes and Assessments	$ 149,728	$ -	$ -	$ -	$ -	$ -	$ 5,289	$ -	$ 6,488,122
Licenses and Permits	-	-	125,631	-	-	-	-	-	2,127,519
Fines and Forfeits	-	-	-	-	-	-	-	217,962	245,789
Use of Money and Property	45,606	219	33,371	-	649	90,623	60,351	113,308	1,073,513
Intergovernmental	155,187	-	-	-	-	-	13,751,901	-	23,286,604
Charges for Services	-	-	-	-	-	157,302	-	-	2,780,911
Other Revenues	-	-	-	711	-	-	109,000	-	204,506
Total Revenues	350,521	219	159,002	711	649	247,925	13,926,541	331,270	36,206,964
EXPENDITURES									
Current:									
General Government	-	-	-	-	-	-	135,403	-	135,403
Public Protection	154,130	-	-	-	-	-	-	-	16,848,492
Public Ways and Facilities	-	-	-	-	-	-	-	-	3,459,795
Health and Welfare	-	-	39,522	-	-	-	-	-	717,743
Public Assistance	-	-	-	-	-	-	-	-	2,233,555
Debt Service:									
Principal	-	-	-	-	-	-	-	1,058,076	1,058,076
Interest and Other Charges	-	-	-	-	-	-	-	400,835	400,835
Capital Outlay	-	-	-	-	-	-	13,299,465	-	13,299,465
Total Expenditures	154,130	-	39,522	-	-	-	13,434,868	1,458,911	38,153,364
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	196,391	219	119,480	711	649	247,925	491,673	(1,127,641)	(1,946,400)
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-	-	-	-	-	1,177,294	1,220,374
NET CHANGES IN FUND BALANCES	196,391	219	119,480	711	649	247,925	491,673	49,653	(726,026)
Fund Balances - Beginning of Year	1,916,657	6,175	912,616	20,029	4,945	2,486,638	2,459,355	1,492,674	29,552,434
FUND BALANCES - END OF YEAR	$ 2,113,048	$ 6,394	$ 1,032,096	$ 20,740	$ 5,594	$ 2,734,563	$ 2,951,028	$ 1,542,327	$ 28,826,408

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

COUNTY OF TEHAMA
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2025

	Health Center	Tehama County Sanitation District #1	Total
ASSETS			
Current Assets:			
Cash and Investments	$ 20	$ 547,656	$ 547,676
Prepaid Costs	-	7,007	7,007
Total Current Assets	20	554,663	554,683
Noncurrent Assets:			
Capital Assets:			
Nondepreciable	-	38,047	38,047
Depreciable, Net	-	476,998	476,998
Total Noncurrent Assets	-	515,045	515,045
Total Assets	20	1,069,708	1,069,728
LIABILITIES			
Current Liabilities:			
Accounts Payable	-	6,282	6,282
Accrued Interest Payable	-	2,178	2,178
Bonds Payable	-	25,000	25,000
Total Current Liabilities	-	33,460	33,460
Noncurrent Liabilities:			
Bonds Payable	-	172,000	172,000
Total Liabilities	-	205,460	205,460
NET POSITION			
Net Investment in Capital Assets	-	328,345	328,345
Unrestricted	20	535,903	535,923
Total Net Position	$ 20	$ 864,248	$ 864,268

COUNTY OF TEHAMA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2025

	Health Center	Tehama County Sanitation District #1	Total
OPERATING REVENUES			
Charges for Services	$ -	$ 315,165	$ 315,165
OPERATING EXPENSES			
Salaries and Benefits	-	7,026	7,026
Services and Supplies	-	174,952	174,952
Professional Services	-	5,089	5,089
Insurance	-	26,362	26,362
Depreciation	-	43,074	43,074
Total Operating Expenses	-	256,503	256,503
OPERATING INCOME	-	58,662	58,662
NONOPERATING REVENUE (EXPENSES)			
Intergovernmental Revenue	-	44,529	44,529
Interest Income	-	19,159	19,159
Interest Expense	-	(10,425)	(10,425)
Total Nonoperating Revenue (Expenses)	-	53,263	53,263
CHANGES IN NET POSITION	-	111,925	111,925
Net Position - Beginning of Year	20	752,323	752,343
NET POSITION - END OF YEAR	$ 20	$ 864,248	$ 864,268

COUNTY OF TEHAMA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2025

	Health Center	Tehama County Sanitation District #1	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	$ -	$ 315,165	$ 315,165
Payments to Suppliers	-	(207,985)	(207,985)
Payments to Employees	-	(7,026)	(7,026)
Net Cash Provided by Operating Activities	-	100,154	100,154
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental Revenue Received	-	44,529	44,529
Principal Paid on Capital Debt	-	(13,700)	(13,700)
Interest Paid on Capital Debt	-	(10,425)	(10,425)
Net Cash Provided by Capital and Related Financing Activities	-	20,404	20,404
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and Dividends	-	19,159	19,159
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	139,717	139,717
Cash and Cash Equivalents - Beginning of Year	20	407,939	407,959
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 20	$ 547,656	$ 547,676

COUNTY OF TEHAMA
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2025

	Health Center	Tehama County Sanitation District #1	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING OPERATING			
Operating Income	$ -	$ 58,662	$ 58,662
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	-	43,074	43,074
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:			
(Increase) Decrease in:			
Prepaid Items		(7,007)	(7,007)
Increase (Decrease) in:			
Accounts Payable	-	5,800	5,800
Accrued Interest	-	(375)	(375)
Net Cash Provided by Operating Activities	$ -	$ 100,154	$ 100,154

INTERNAL SERVICE FUNDS

COUNTY OF TEHAMA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	Risk Management	Dental Insurance	Medical Insurance	Vision Insurance	Total
ASSETS					
Current Assets:					
Cash and Investments	$ 4,081,795	$ 283,215	$ 128,953	$ 74,739	$ 4,568,702
Cash With Fiscal Agent	-	60,900	-	-	60,900
Accounts Receivable	-	-	410	-	410
Prepaid Costs	-	3,928	1,325,410	408	1,329,746
Deposits with Others	9,097,365	-	-	-	9,097,365
Total Current Assets	13,179,160	348,043	1,454,773	75,147	15,057,123
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Pension Adjustments	129,985	-	-	-	129,985
Deferred OPEB Adjustments	1,350	-	-	-	1,350
Total Deferred Outflows of Resources	131,335	-	-	-	131,335
LIABILITIES					
Current Liabilities:					
Accounts Payable	65,389	96,387	-	12,001	173,777
Accrued Payroll and Benefits	21,567	-	-	-	21,567
Estimated Claims Liability	5,111,137	87,891	-	12,847	5,211,875
Total Current Liabilities	5,198,093	184,278	-	24,848	5,407,219
Noncurrent Liabilities:					
Advances From Other Funds	-	-	1,180,000	-	1,180,000
Compensated Absences	5,648	-	-	-	5,648
Net Pension Liability	604,277	-	-	-	604,277
Total OPEB Liability	5,332	-	-	-	5,332
Total Noncurrent Liabilities	615,257	-	1,180,000	-	1,795,257
Total Liabilities	5,813,350	184,278	1,180,000	24,848	7,202,476
DEFERRED INFLOWS OF RESOURCES					
Deferred OPEB Adjustments	8,010	-	-	-	8,010
NET POSITION					
Unrestricted	7,489,135	163,765	274,773	50,299	7,977,972
Total Net Position	$ 7,489,135	$ 163,765	$ 274,773	$ 50,299	$ 7,977,972

COUNTY OF TEHAMA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2025

	Risk Management	Dental Insurance	Medical Insurance	Vision Insurance	Total
OPERATING REVENUES					
Charges for Services	$ 8,614,761	$ 498,276	$ 16,475,079	$ 93,912	$ 25,682,028
Other Revenues	70,400	-	32,768	-	103,168
Total Operating Revenues	8,685,161	498,276	16,507,847	93,912	25,785,196
OPERATING EXPENSES					
Salaries and Benefits	641,021	-	-	-	641,021
Services and Supplies	3,985,935	61,418	3,646	13,820	4,064,819
Insurance	6,210	527,343	15,823,642	77,086	16,434,281
Self-Insurance Claims	2,306,295	-	-	-	2,306,295
Total Operating Expenses	6,939,461	588,761	15,827,288	90,906	23,446,416
OPERATING INCOME (LOSS)	1,745,700	(90,485)	680,559	3,006	2,338,780
NONOPERATING REVENUE (EXPENSES)					
Interest Income	465,503	9,829	10,649	2,279	488,260
CHANGES IN NET POSITION	2,211,203	(80,656)	691,208	5,285	2,827,040
Net Position - Beginning of Year	5,277,932	244,421	(416,435)	45,014	5,150,932
NET POSITION - END OF YEAR	$ 7,489,135	$ 163,765	$ 274,773	$ 50,299	$ 7,977,972

COUNTY OF TEHAMA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2025

	Risk Management	Dental Insurance	Medical Insurance	Vision Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	$ 8,685,161	$ 498,276	$ 16,507,437	$ 93,912	$ 25,784,786
Payments to Suppliers	(7,671,693)	(533,842)	(15,867,331)	(86,062)	(24,158,928)
Payments to Employees	(646,156)	-	-	-	(646,156)
Net Cash Provided (Used) by Operating Activities	367,312	(35,566)	640,106	7,850	979,702
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Paid to Other Funds	-	-	(521,802)	-	(521,802)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and Dividends	465,503	9,829	10,649	2,279	488,260
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	832,815	(25,737)	128,953	10,129	946,160
Cash and Cash Equivalents - Beginning of Year	3,248,980	369,852	-	64,610	3,683,442
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,081,795	$ 344,115	$ 128,953	$ 74,739	$ 4,629,602
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	$ 1,745,700	$ (90,485)	$ 680,559	$ 3,006	$ 2,338,780
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
(Increase) Decrease in:					
Accounts Receivable	-	(3,928)	(410)	-	(4,338)
Prepaid Costs	-	-	(40,043)	(408)	(40,451)
Pension-Related Deferred Outflows of Resources	49,209	-	-	-	49,209
OPEB-Related Deferred Outflows of Resources	1,086	-	-	-	1,086
Increase (Decrease) in:					
Accounts Payable	62,863	56,079	-	5,026	123,968
Salaries and Benefits Payable	2,077	-	-	-	2,077
Deposits with Others	(2,849,296)	-	-	-	(2,849,296)
Estimated Claims Liability	1,415,622	2,768	-	226	1,418,616
Compensated Absences	(6,099)	-	-	-	(6,099)
Pension-Related Deferred Inflows of Resources	(7,941)	-	-	-	(7,941)
OPEB-Related Deferred Inflows of Resources	(17,255)	-	-	-	(17,255)
Net Pension Liability	(21,765)	-	-	-	(21,765)
Total OPEB Liability	(6,889)	-	-	-	(6,889)
Net Cash Provided (Used) by Operating Activities	$ 367,312	$ (35,566)	$ 640,106	$ 7,850	$ 979,702

FIDUCIARY FUNDS

COUNTY OF TEHAMA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
JUNE 30, 2025

	Special Districts Governed by Local Boards	School Districts	Total
ASSETS			
Cash and Investments	$ 6,980,385	$ 177,733,148	$ 184,713,533
LIABILITIES			
Accounts Payable	104,170	363,650	467,820
NET POSITION			
Net Position Held in Trust for Pool Participants	$ 6,876,215	$ 177,369,498	$ 184,245,713

COUNTY OF TEHAMA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
YEAR ENDED JUNE 30, 2025

	Special Districts Governed by Local Boards	School Districts	Total
ADDITIONS			
Contributions to Investment Pool	$ 5,334,419	$ 529,411,501	$ 534,745,920
Investment Earnings	222,821	-	222,821
Total Additions	5,557,240	529,411,501	534,968,741
DEDUCTIONS			
Distributions from Investment Pool	6,195,903	533,499,292	539,695,195
CHANGES IN NET POSITION	(638,663)	(4,087,791)	(4,726,454)
Net Position - Beginning of Year	7,514,878	181,457,289	188,972,167
NET POSITION - END OF YEAR	$ 6,876,215	$ 177,369,498	$ 184,245,713

Global
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ATTACHMENT #1

TEHAMA COUNTY AUDITED FINANCIAL STATEMENTS

The Financial Statements for the Fiscal Year ending June 30, 2025, attached.

Audited statements will also be included in the package of documents submitted to EMMA as indicated in the MEMORANDOM.

Audited statements are also available for Board review and have met the statutory deadline of March 31, 2026.

ATTACHMENT 2 - CONTINUING DISCLOSURE

TABLES 1 - 17

TABLE I
COUNTY OF TEHAMA
GENERAL FUND ADOPTED ANNUAL BUDGETS
Fiscal Years Ended June 30, 2022 through 2026

REVENUES:	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
Taxes	$ 25,814,003	$ 27,632,628	$ 29,040,559	$ 29,993,124	$ 31,062,246
License & Permits	1,778,435	2,028,835	2,177,835	2,199,335	2,368,435
Fines Forfeitures & Penalties	2,203,751	2,365,647	1,215,338	1,203,338	1,903,338
Revenue from Money & Property	590,001	552,436	937,346	1,131,087	1,396,291
Aid from Other Government Agencies	4,288,524	6,119,211	4,668,650	4,446,851	4,639,741
Charges for Current Services	4,871,685	5,375,120	5,517,096	6,053,825	5,676,126
Other Revenue	444,320	445,150	555,105	627,389	632,989
SUBTOTAL REVENUES	39,990,719	44,519,027	44,111,929	45,654,949	47,679,166
BEGINNING FUND BALANCE	7,378,074	8,896,364	7,236,026	7,885,524	7,285,894
CANCEL PRIOR YEAR RESERVES	343,110	-	2,067,901	2,100,000	2,548,387
TOTAL AVAILABLE REVENUES	47,711,903	53,415,391	53,415,856	55,640,473	57,513,447
EXPENDITURES:					
General Government	10,192,558	11,483,221	14,409,163	13,733,404	14,974,123
Public Protection	24,981,792	26,679,078	27,550,541	29,080,119	33,939,080
Health and Sanitation	1,252,134	1,202,513	1,191,923	1,206,648	1,278,988
Public Assistance	2,675,417	2,837,697	2,912,303	2,867,785	2,634,063
Education	890,267	915,367	989,737	1,104,949	1,212,452
Recreation	502,545	493,365	914,440	493,456	879,738
SUBTOTAL EXPENDITURES	40,494,713	43,611,241	47,968,107	48,486,361	54,918,444
LESS OPERATING TRANSFERS	(20,053,417)	(20,842,482)	(21,723,537)	(26,822,167)	(27,787,459)
INCREASE RESERVES	1,000,000	4,100,662	5,447,284	2,918,320	2,595,006
TOTAL EXPENDITURES	21,441,296	26,869,421	31,691,854	24,582,514	29,725,991
	19,053,417	16,741,820	16,276,253	23,903,847	25,192,453

From Tehama County Auditor - Controller

TABLE 2
COUNTY OF TEHAMA
STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Fiscal Years Ended June 30, 2021 through 2025

REVENUES:	Fiscal Year 2020-21**	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
Taxes	$ 24,997,104	$ 26,453,426	$ 27,718,848	$ 29,377,884	$ 30,676,202
License & Permits	1,939,233	2,238,402	2,335,962	2,324,424	2,574,766
Fines Forfeitures & Penalties	3,235,809	3,020,783	2,323,085	1,819,904	1,749,557
Revenue from Money & Property	744,930	216,596	2,071,753	2,769,761	4,255,157
Aid from Other Government Agencies	8,714,522	4,427,131	7,843,687	6,159,167	7,089,764
Charges for Current Services *	3,374,970	4,431,926	4,930,820	5,281,025	5,482,571
Other Revenue	802,535	928,574	534,374	719,285	384,316
TOTAL REVENUES	43,809,103	41,716,838	47,758,529	48,451,450	52,212,333
EXPENDITURES:					
General Government *	7,784,842	10,148,436	11,201,491	10,421,763	11,133,360
Public Protection	6,221,901	6,339,185	7,048,020	7,332,338	9,349,381
Health and Welfare	1,075,685	979,318	1,050,130	1,083,037	1,169,335
Public Assistance	1,691,876	1,640,153	1,540,460	1,675,884	1,548,365
Education	849,413	909,147	948,219	1,185,037	1,040,787
Culture and Recreation	282,101	207,455	428,461	837,807	761,318
Public Ways and Facilities	-	-	-		
Debt Service - Principal			131,894	344,733	192,015
Debt Service - Interest and other charges	45,425	23,179	66,771	68,290	77,566
Capital Outlay	243,512	248,985	148,302	517,035	544,624
	18,194,755	20,495,858	22,563,748	23,465,924	25,816,751
EXCESS(DEFICIT) OF REVENUES	25,614,348	21,220,980	25,194,781	24,985,526	26,395,582
OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES					
Transfer In	-	-	2,344,728	-	291,382
Transfer Out	(18,753,747)	(16,004,387)	(19,426,948)	(21,618,133)	(24,798,019)
SBITAs				264,143	
TOTAL OTHER FINANCING SOURCES (USES	(18,753,747)	(16,004,387)	(17,082,220)	(21,353,990)	(24,506,637)
NET CHANGE IN FUND BALANCES	6,860,601	5,216,593	8,112,561	3,631,536	1,888,945
FUND BALANCE - BEGINNING	-	7,319,854	24,007,924	32,120,485	35,752,021
PRIOR PERIOD ADJUSTMENT	459,253	-	-	-	-
PRIOR PERIOD BEGINNING - RESTATED	459,253	7,319,854	24,007,924	32,120,485	35,752,021
FUND BALANCE - ENDING	7,319,854	12,536,447	32,120,485	35,752,021	37,640,966

** 2020-21 Amended to match Audited Financial Statements

Source: County of Tehama Annual Financial Statements, Supporting Documents

TABLE 3
COUNTY OF TEHAMA
GENERAL FUND BALANCE SHEET
Fiscal Years Ended June 30, 2021 through 2025

	Fiscal Year 2020-21**	Fiscal Year 2021-22***	Fiscal Year 2022-23****	Fiscal Year 2023-24*****	Fiscal Year 2024-25
ASSETS					
Cash and investments *	$ 7,306,044	$ 16,396,289	$ 17,347,269	$ 37,923,240	$ 36,269,161
Accounts receivable	777,036	1,543,012	1,847,255	1,603,428	3,088,408
Taxes receivable	4,898,493	426,173	-	-	-
Due from other governments	1,080,186	1,124,839	800,459	1,116,391	1,228,296
Due from other funds	12,457,458	18,957,201	22,278,023	4,639,592	6,445,447
Deposits with others	-	-	-	-	-
Advances to other funds	1,252,650	1,180,000	1,272,650	1,180,000	1,272,650
Advances to fiduciary funds	-	-	-	-	-
Prepaid costs *	52,785	91,829	81,053	70,825	82,646
Loans receivable	68,646	50,193	32,802	15,059	-
TOTAL ASSETS	$ 27,893,298	$ 39,769,536	$ 43,659,511	$ 46,548,535	$ 48,386,608
LIABILITIES					
Accounts payable	$ 236,128	$ 465,913	$ 399,949	$ 631,411	$ 996,227
Salaries and benefits payable	278,479	352,111	373,979	437,174	471,988
Deposits payable	73,967	31,295	33,095	32,728	36,232
Due to other funds	-	-		-	-
Due to other governments	329,185	241,614	84,169	74,939	-
Advances from other funds *	-	-		-	-
Unearned revenue	6,385,288	12,726,134	8,933,025	7,467,650	7,268,447
Other Liabilities	-	-	(7,862)	-	-
TOTAL LIABILITIES	$ 7,303,047	$ 13,817,067	$ 9,816,355	$ 8,643,902	$ 8,772,894
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues	1,939,863	2,085,488	1,722,671	2,152,612	1,972,748
FUND BALANCES					
Nonspendable	52,785	91,829	81,053	70,825	1,355,296
Restricted	1,492,425	16,181,691	4,198,183	8,554,830	12,389,524
Committed	4,741,729	5,294,077	5,894,077	11,542,464	9,442,464
Assigned	2,902,030	6,175,108	3,862,066	5,151,109	4,255,702
Unassigned	9,461,419	(3,875,724)	18,085,106	10,432,793	10,197,980
TOTAL FUND BALANCES	$ 18,650,388	$ 23,866,981	$ 32,120,485	$ 35,752,021	$ 37,640,966
TOTAL LIABILITIES AND FUND BALANCES	$ 27,893,298	$ 39,769,536	$ 43,659,511	$ 46,548,535	$ 48,386,608

** 2020-21 amended to match Audited Financial Statements

*** 2021-22 Draft Statement Data, Audited Financial Statements not available

****2022-23 Draft Statement Date, Audited Financial Statements not available - begin using "combined balance sheet for General Fund"

*****2023-24Adjusted totals to Audited Financial Statement

Source: County of Tehama Annual Financial Reports, Supporting Documents

TABLE 4
COUNTY OF TEHAMA
ALLOCATION OF COUNTY GENERAL FUND REVENUES
2024/25

Taxes	65.28%
Licenses and Permits	5.48%
Fines and Fortfeitures	3.70%
Use of Money and Property	4.26%
Intergovernmental	9.88%
Charges for Services	10.91%
Other Revenues	0.49%
Total	100.00%

Source: County of Tehama Budget Book

Budget Book
Schedule 6

30,676,203	46992571	65.28%
2,574,766	46992571	5.48%
1,739,880	46992571	3.70%
2,003,571	46992571	4.26%
4,644,170	46992571	9.88%
5,124,912	46992571	10.91%
229,069	46992571	0.49%
46,992,571		

TABLE 5
COUNTY OF TEHAMA
SUMMARY OF TAX LEVIES AND COLLECTIONS
Fiscal Years 2020-21 through 2024-25

	Collected Within the Fiscal Year of the Levy		
Fiscal Year	**Net Total Tax Levy**	**Current Tax**	**Percent of Levy**
2020-21	73,036,203	70,899,380	97.07
2021-22	76,955,187	74,434,263	96.72
2022-23	83,672,443	80,837,211	96.61
2023-24	86,958,779	84,002,465	96.60
2024-25	90,451,729	87,127,079	96.32

Source: County of Tehama Auditor - Controller

TABLE 6
COUNTY OF TEHAMA
ASSESSED VALUATION
Fiscal Years 2020-21 through 2025-26

Fiscal Year	Total Secured	Total Unsecured	Total Assessed Value
2020-21	6,043,682,278	285,162,215	6,328,844,493
2021-22	6,368,238,968	290,445,172	6,658,684,140
2022-23	6,787,902,895	347,764,276	7,135,667,171
2023-24	7,155,648,594	380,939,706	7,536,588,300
2024-25	7,403,059,867	407,137,640	7,810,197,507
2025-26	7,690,263,845	419,263,309	8,109,527,154

Source: County of Tehama Auditor - Controller

TABLE 12
COUNTY OF TEHAMA
ANNUAL PENSION COSTS
Fiscal Years 2020-21 through 2024-25

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	APC as a Percentage of Total General Fund Expenditures (1)
Miscellaneous Plan:			
June 30, 2021	7,892,743.00	100.00	43.38%
June 30, 2022	8,302,357.00	100.00	40.50%
June 30, 2023	9,068,984.00	100.00	40.19%
June 30, 2024	9,130,422.00	100.00	35.37%
June 30, 2025	10,285,074.00	100.00	39.84%
Safety Plan			
June 30, 2021	3,562,962.00	100.00	19.58%
June 30, 2022	3,901,567.00	100.00	19.04%
June 30, 2023	4,091,315.00	100.00	18.13%
June 30, 2024	3,901,600.00	100.00	15.11%
June 30, 2025	4,458,904.00	100.00	17.27%

(1) General Fund expenditures are based on the County's annual financial reports. See Table 2
Does not include Transfers Out
Not all Pension Costs are attributable to the General Fund

Source: County of Tehama Auditor - Controller, Financial Statements

TABLE 13
COUNTY OF TEHAMA
SCHEDULE OF FUNDING PROGRESS
Fiscal Years 2019-20 through 2023-24

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Market Value of Assets	Liability (Excess Assets)	Funded Ratios		Annual Covered Payroll	UAAL as a % of Payroll
					Actuarial Value	Market Value		
Miscellaneous Plan:								
6/30/2020	279,173,199	195,124,328	195,124,328	84,048,871	69.9%	69.9%	33,509,503	250.8%
6/30/2021	291,040,717	234,672,170	234,672,170	56,368,547	80.6%	80.6%	30,959,325	182.1%
6/30/2022	306,210,540	212,012,707	212,012,707	94,197,833	69.2%	69.2%	33,116,108	284.4%
6/30/2023	319,295,105	222,237,074	222,237,074	97,058,031	69.6%	69.6%	34,814,348	278.8%
6/30/2024	333,120,405	240,536,201	240,536,201	92,584,204	72.2%	72.2%	37,865,678	244.5%
Safety Plan:								
6/30/2020	101,105,525	66,214,555	66,214,555	34,890,970	65.5%	65.5%	7,742,041	450.7%
6/30/2021	104,869,898	80,855,992	80,855,992	24,013,906	77.1%	77.1%	7,255,617	331.0%
6/30/2022	112,349,765	74,140,728	74,140,728	38,209,037	66.0%	66.0%	7,673,438	497.9%
6/30/2023	119,422,701	78,492,402	78,492,402	40,930,299	65.7%	65.7%	8,562,596	478.0%
6/30/2024	126,909,826	85,581,027	85,581,027	41,328,799	67.4%	67.4%	9,226,449	447.9%

Sources: 2023 PERS Miscellaneous Valuation and 2023 PERS Safety Valuation

TABLE 17
COUNTY OF TEHAMA
UNPOOLED SELF-INSURED CLAIMS LIABILITY
Fiscal Years 2020-21 through 2024-25

Fiscal Year	Beginning of Fiscal-Year Liability	Current-Year Claims and Changes in Provision	Policy Premiums and Claim Payments +/- Claim Liability Adjustment Amount	Balance at Fiscal Year-End
2020-21	1,444,497.00	4,025,883.00	3,998,967.00	1,471,413.00
2021-22	1,471,413.00	4,827,679.00	4,794,426.00	1,504,666.00
2022-23	1,504,666.00	3,857,329.00	3,308,927.00	2,053,068.00
2023-24	2,053,068.00	4,777,116.00	3,036,925.00	3,793,259.00
2024-25	3,793,259.00	2,306,295.00	887,679.00	5,211,875.00

Source: County of Tehama Annual Financial Reports

County of Tehama
Continuing Disclosure
County Investment Portfolio Updates

County Investment Pool

The Treasurer is responsible for the investment of all monies deposited into the County treasury. Amounts held in the treasury (the "County Investment Pool") are invested according to the Investment Policy of the County (the "County Investment Policy") as authorized by Section 53635 et. al of the Government Code of California (the "California Government Code"). The County Investment Policy is available on the County's website at http://www.ttc.tehama.gov

The Treasurer only invests in securities legally allowed by State law and authorized by the County Investment Policy. The objectives of the County Investment Policy include the safety, liquidity and yield (in that order of priority). The Treasurer places investments with the objective of obtaining a competitive market rate of return, not attempting to maximize yield at the expense of safety or liquidity.

The Treasurer may, with the approval of the Board of Supervisors, amend the Investment Policy at any time in order to carry out the duties as chief investment officer for the County. The Treasurer annually prepares an Investment Policy that is submitted to the County Board for review and consideration. The Treasurer provides the Board with monthly reports detailing investment activities and holdings, including a description of the security, maturity date, book value, par value, market value and stated coupon.

The County Investment Policy allows for purchase of a variety of securities with limitations as to exposure, maturity and rating, varying with each security type. The composition of the County Investment Pool will change over time as old investments mature and new investments are made.

State law requires that all monies of the County, school districts, and certain special districts be held by the Treasurer. As of June 30, 2025, approximately 39.36% of the amounts in the County Investment Pool are attributable to the County. Approximately 60.64% of the amounts in the County Investment Pool are attributable to depositors like school districts (58.12%), and Special Districts (2.2%), which are required by law to make deposits in the County Investment Pool. Such percentages, however, may fluctuate during the course of any fiscal year. Monies deposited in the County Investment Pool by the participants represent an undivided interest in all assets and investments in the County Investment Pool based upon the amount deposited. All interest, income, gains and losses are distributed to the participants based upon their average daily balance.

During Fiscal Year 2024-25, the County did not experience any significant losses, realized or unrealized, in the County Investment Pool as a result of a ratings downgrade, bankruptcy, subprime mortgage exposure or decline in market value relating to such investments.

The County investment strategy is to typically hold investments to maturity, and the County Investment Pool is not expected to realize a significant loss related to any actions taken by the Federal Reserve.

Current Status of Investment Portfolio.

As of December 31, 2025, the market value of the County Investment Pool was $346,399,898.48.

Throughout the Fiscal Year 2024-25, the balance in the Investment Pool ranged from approximately $284.5 million to $340.7 million depending on the tax collection schedule. The average month end balance was $310,514,646.

As of December 31, 2025, the managed portfolio posted a weighted average maturity of 614 days with a total weighted average yield to maturity of 3.887%.

Table 20 sets forth a summary of the average maturity within the County Investment Pool, as of December 22, 2025.

Investment Summary Report. A wide range of investments is authorized by State law. There can be no assurances that the current investments in the County Investment Pool will not vary from the investments described herein or as may be authorized in the future by the California Government Code. In addition, the value of the various investments in the Investment Pool will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Consequently, there can be no assurance that the values of the various investments in the Investment Pool will not vary significantly from the values described herein. The Investment Pool currently has no investments in any corporation that has filed bankruptcy. There is no leverage nor does the County invest in any security that could result in zero interest accrual if held to maturity. For additional information concerning County investments, see the County of Tehama Audited Financial Statements for the Fiscal Year ended June 30, 2025.

Table 21 sets forth a summary of the County's investments, by type of investment, as of December 22, 2025.

TABLE 20
COUNTY OF TEHAMA
INVESTMENT PORTFOLIO AVERAGE MATURITIES
(as of December 31, 2025)

Average Maturities	Percent of Portfolio
Cash Equivelant	19.69%
1-30 days	0.24%
31-90 days	2.09%
91-180 days	2.22%
181-365 days	17.66%
366-730 days	16.26%
731 days to 5 years	41.84%
	100.00%

(Book value used to average maturities)

Source: County of Tehama Treasurer/Tax Collector

TABLE 21
COUNTY OF TEHAMA
INVESTMENT PORTFOLIO SUMMARY
(as of December 31, 2025)

Investments	Net Market Value ($ in thousands)	Percentage of Total Net Market Value
Cash / Money Markets	$ 12,839	3.71%
Local Government Investment Pools	54,910	15.85%
Negotiable Certificates of Deposits	26,444	7.63%
Commercial Paper	3,223	0.93%
US Treasury Obligations	116,098	33.52%
Federal Agency Obligations	41,734	12.05%
Corporate Bonds and Notes	48,369	13.96%
Municipal Bonds and Notes	25,000	7.22%
Commercial Mortgage Backed Securities	9,211	2.66%
Asset-Backed Securities	8,572	2.47%
TOTAL	346,400	100.00%

Source: County of Tehama Treasurer/Tax Collector

County of Tehama
Continuing Disclosure
Statement of Long Term Debt

Indebtedness

Long Term Debt. On April 9, 1998, the County executed and delivered $4,530,000 in aggregate principal amount of its Certificates of Participation (the "Series 1998 Certificates").

On April, 1, 2014, the County prepaid all of the outstanding Series 1998 Certificates in the aggregate principal amount of $1,005,000 using the County's funds.

On May 13, 2014, the County executed and delivered $14,660,000 in aggregate principal amount of its Certificates of Participation (the Series 2014 Certificates) a portion of which provided prepayment of the County's outstanding Series 2002 Certificates of Participation.

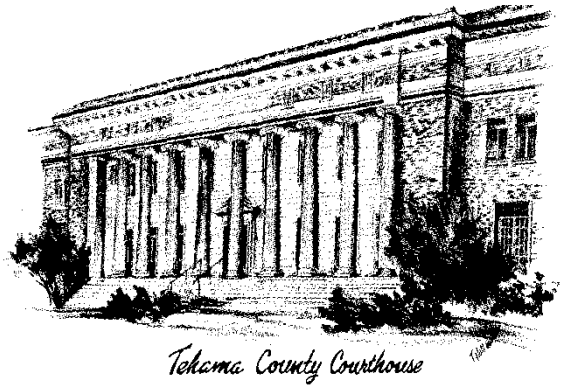
On May 27, 2022, the County received bond proceeds in the amount of $7,447,000 for Energy Efficiency Program projects (AIRCON).

The principal amount outstanding on the Series 2014 Certificates, as of June 30, 2025, was $5,805,000.

The principal amount outstanding on the AIRCON debt, as of June 30, 2025, was $6,656,347.

Board of Supervisors
COUNTY OF TEHAMA

District 1 – Robert Burroughs
District 2 – Tom Walker
District 3 – Greg Jones
District 4 – Matt Hansen
District 5 – Greg Jones



Gabriel Hydrick
Chief Administrator

MEMORANDUM

To: Electronic Municipal Market Access (EMMA)
Municipal Securities Rulemaking Board

From: Gabriel Hydrick, Chief Administrator, County of Tehama, California
Krista Peterson, Auditor-Controller, County of Tehama, California

Date: March 17, 2026

Re: Annual Disclosure Report
(Fiscal Year 2024-25)
- *County of Tehama Certificates of Participation, Series 2014*
- *Financed Purchase – Energy Efficiency Project (AIRCON)*

Pursuant to the continuing disclosure requirements for the above referenced transaction, enclosed please find the following documents/information:

1. Tehama County's audited financial statements for Fiscal Year 2024-25. (**Attachment No. 1.**)

2. **Table 1** – County of Tehama General Fund Adopted Annual Budgets, Fiscal Years Ended June 30, 2022 through 2026. (**Attachment No. 2**.)

3. **Table 2** – County of Tehama Statement of General Fund Revenues, Expenditures and Changes in Fund Balance, Fiscal Years Ended June 30, 2021 through 2025. (**Attachment No. 2**.)

4. **Table 3** – County of Tehama General Fund Balance Sheet, for Fiscal Years Ended June 30, 2021 through 2025. (**Attachment No. 2**.)

5. **Table 4** – County of Tehama Allocation of General Fund Revenues, Fiscal Year Ended June 30, 2025 (**Attachment No. 2**.)

(Continued on Next Page)

6. **Table 5** – County of Tehama Summary of Tax Levies and Collections, Fiscal Years 2020-21 through 2024-25. (**Attachment No. 2**.)

7. **Table 6** – County of Tehama Assessed Valuation, Fiscal Years 2020-21 through 2025-26. (**Attachment No. 2**.)

8. **Table 12** – County of Tehama Annual Pension Costs, Fiscal Years 2020-21 through 2024-25. (**Attachment No. 2**.)

9. **Table 13** – County of Tehama Schedule of Funding Progress, Fiscal Years 2019-20 through 2023-24 (**Attachment No. 2**.)

10. **Table 17** – County of Tehama Unpooled Self-insured Claims Liability, Fiscal Years 2020-21 through 2024-25. (**Attachment No. 2**.)

11. County of Tehama Continuing Disclosure, County Investment Portfolio Updates. (**Attachment No. 3**.)

12. **Table 20** – County Of Tehama Investment Portfolio Average Maturities (as Of December 31, 2025) (**Attachment No. 4**.)

13. **Table 21** – County of Tehama Investment Portfolio Summary (as of December 31, 2025) (**Attachment No. 5**.)

11. County of Tehama Continuing Disclosure, Statement of Long Term Debt. (**Attachment No. 6**.)

Tehama County

Agenda Request Form

File #: 26-0289 **Agenda Date:** 3/17/2026 **Agenda #:** 6.

SHERIFF / PURCHASING

Requested Action(s)
a) TRANSFER OF FUNDS: SHERIFF, B-50 - From Public Safety (106-301900), to Contingency (2002-59000), $121.47; and From Contingency (2002-59000), to Vehicles (2027-57605), $121.47 **(Requires a 4/5's vote)**

b) Request authorization for the Purchasing Agent to sign an amended purchase order to Downtown Ford for the acquisition of (1) one new 2025 Ford F150 Police Responder 4X4 in the amount of $52,237.63

Financial Impact:
There will be no financial impact on the General Fund as AB443 funds will be utilized for this purchase. The Board of State and Community Corrections (BSCC) 1222-23 Grant will reimburse the Sheriff's Office (AB443 fund) for a portion of these funds, once the vehicle is acquired and purchased.

Background Information:
The original quote provided by Downtown Ford reflected a tax rate of 7.25%, which applies to items shipped directly to the Tehama County Sheriff's Office on Antelope Boulevard. However, because the vehicle was registered through the Tehama County Administration Office, the applicable tax rate is 7.5%. As a result, the final invoice reflects the correct tax rate and exceeds the original not-to-exceed amount on the purchase order by $121.47.

We are therefore requesting approval of the amended invoice amount. The discrepancy resulted from a clerical error by the dealership in applying the incorrect tax rate on the original quote.

COUNTY OF TEHAMA

PURCHASE ORDER

727 OAK STREET - RED BLUFF, CA 96080
(530) 527-3365 Fax (530) 527-3764

Purchase Order No. 429116

Revised 3/17/2026

PURCHASE ORDER

Vendor Information

Name	Downtown Ford				
Address	525 N 16th Street				
City	Sacramento	CA	Zip	95811	
Phone	(916) 299-3529				

Ship To & Bill To:

Name	Tehama County Sheriff's Department				
Address	Ship to: 22840 Antelope Blvd - Bill to: PO Box 729				
City	Red Bluff	CA	Zip	96080	
Phone	530-528-8979				

Qty	Units	Product Description	Unit Price	TOTAL
1	EA	2025 Ford Police Responder 4X4	$48,500.00	$48,500.00
1	EA	Doc Fee	$85.00	$85.00
		Vendor is required to process the necessary DMV registration documentation for government exempt plates		

		Service Description	Hourly Rate	TOTAL

DEPARTMENT COMMENTS: Insert comments in Box Below

Please note - Register the Vehicle to: County of Tehama, 727 Oak Street, Red Bluff, CA 96080, 530-257-4655. Please Contact: Nickoli Brummond at 530-528-8979 ext 1 to arrange for delivery of the vehicle. Amended PO Request - Clerical error on the tax rate with the original PO.

Product SubTotal	$48,585.00
Shipping & Handling	$8.75
Service SubTotal	
Taxes :7.5% CA	$3,643.88
P.O. TOTAL	**$52,237.63**
P.O. NOT TO EXCEED	$52,237.63

Vendor Number **100564**

	INSURANCE ON FILE		PDR ON FILE
	INSURANCE ATTACHED		PDR ATTACHED

Approved By:

Debbie Schmidt Senior Buyer

Purchase Order Date:
Department Account Number: 2027
Fixed Asset Account Number: 57605
Ordered By: Dave Kain

Purchasing-Blue Auditor-Yellow Dept.-Pink Vendor-White

2022172

DOWNTOWN FORD SALES
525 N16th Street, Sacramento, CA. 95811
916-442-6931 fax 916-491-3138

INVOICE

Customer

Name TEHAMA COUNTY
Address P.O. BOX 729
City RED BLUFF State CA Zip 96080
Phone 530-528-8979

DATE 2/25/2026
SALES REP AARON
PHONE 9169290577
PO 429116

Qty	Description	Unit Price	TOTAL
1	**2025 FORD F150 POLICE RESPONDER 4X4**	$48,500.00	$48,500.00
	VIN: 1FTFW1P89SKD17163		
OPTIONS			
1	DOC FEE	$85.00	$85.00
	CUSTOMER WILL PICK UP UNIT		
	SALES TAX 7.500% BASED ON REGISTRATION ADDRESS		

SubTotal	$48,585.00
DELIVERY	$0.00
SALES TAX	$3,643.88
CA Tire Tax	$8.75
TOTAL	$52,237.63

Payment Details

- ○ Cash
- ◉ Check
- ○ Credit Card

Name _____
CC # _____
Expires _____

Office Use Only

SIGNATURE *DATE*

Tehama County Auditor's Office

BUDGET APPROPRIATION INCREASE REQUEST

Auditor Number B-50

DEPARTMENT NAME AB443/Sheriff

Date: 2/26/2026

I am requesting an increase to my budget appropriates as listed below:

Check one [X] **"Previous Year Revenue"** [ ] **"New Revenue"**

Funding Source AB443 funds held in account 106-301163 for the purchase of a Ford F150 Responder - Clerical error with tax rate.

****Note*** ***General Fund and Public Safety "MUST" use Contingency when increasing budget***

Increase Revenue Budget				Increase Expenditure Budget			
FUND DEPT NO	**ACCOUNT NUMBER**	**ACCOUNT NAME**	**AMOUNT**	**FUND DEPT NO**	**ACCOUNT NUMBER**	**ACCOUNT NAME**	**AMOUNT**
106	301900	Public Safety	$ 121.47	2002	59000	Contingency	$ 121.47
2002	59000	Contingency	$ 121.47	2027	57605	Vehicles	$ 121.47
		Total Journal	**$ 242.94**			Total Journal	**$ 242.94**

TRANSFER APPROVED

SIGNATURE OF REQUESTING OFFICIAL 02/26/26 DATE

Ana Zamacona 2/26/2026

AUDITOR DATE

BOARD OF SUPERVISORS DATE

A-117
07/2018

Tehama County

Agenda Request Form

File #: 26-0298 **Agenda Date:** 3/17/2026 **Agenda #:** 7.

SHERIFF'S OFFICE

Requested Action(s)
a) AGREEMENT - Request approval and authorization for the Sheriff to sign the Letter of Agreement (LOA) No. 2026-44 with the U.S. Department of Justice Drug Enforcement Administration to accept funding to be used for locating and the eradication of illicit cannabis plants, in the amount of $40,000, effective 10/1/25 through 9/30/26

Financial Impact:
The funding source for this program is the United States Department of Justice, Drug Enforcement Administration (DEA) grant in the amount of $40,000. The grant period is 10/1/25 to 9/30/26. The grant funds are used to pay for overtime, aircraft time, training, and supplies. These funds were included in the FY2025/26 Sheriff's budget.

Background Information:
This is an operational plan for eradication of specifically marijuana. The Sheriff's Office is part of an informal marijuana eradication task force involving several Federal and State agencies that have been in existence for over 25 years. The grant funds are reimbursable for up to $40,000 in overtime, aircraft time, training, and supply expenses.

The Sheriff's Office has other grant funding to provide law enforcement services to support operations to suppress manufacturing and trafficking of controlled substances. The Sheriff also provides law enforcement services for the protection of persons and their property. The Letter of Agreement (LOA) is specifically for cannabis eradication, which greatly effects our community.

By not approving this request we run the potential of having a budget deficit at the end of the fiscal year.

U.S. Department of Justice
Drug Enforcement Administration

www.dea.gov

Springfield, Virginia 22152

Agreement Number 2026-44

THE UNITED STATES DEPARTMENT OF JUSTICE (DOJ), DRUG ENFORCEMENT ADMINISTRATION (DEA), provides funding and/or operational support to state and local law enforcement agencies in conducting marijuana eradication and suppression efforts. This program, known as DEA's Domestic Cannabis Eradication/Suppression Program (DCE/SP), provides funding under either or both of the below, Option 1 and/or Option 2.

Under Option 1, DEA provides DCE/SP funding and operational support to state and local law enforcement agencies who demonstrate that such support will be used for marijuana eradication and suppression operations including but not limited to the investigation of drug trafficking organizations involved in marijuana trafficking operations meeting one of the following criteria:

1. Marijuana is being cultivated by a drug trafficking organization or a transnational organized crime syndicate; or
2. Marijuana is being cultivated on federal land, including federally-recognized Tribal lands; or
3. Marijuana cultivation is causing environmental hazards, depleting or contaminating water, or otherwise harming public lands; or
4. Marijuana cultivation is suspected to involve other federal crimes, including money laundering and crimes impacting public health and safety.

Under Option 2, where the above criteria are not met by state and local law enforcement agencies, DEA will provide DCE/SP funding only to state and local law enforcement agencies who demonstrate that such funding will be used to eradicate large-scale illicit marijuana grows and for the purpose of suppression efforts including but not limited to the investigation of drug trafficking organizations involved in marijuana trafficking.

This Letter of Agreement (LOA) is entered into between the **TEHAMA COUNTY SHERIFF'S OFFICE**, hereinafter referred to as (***THE AGENCY),*** and the DEA, because DEA has determined that **(*THE AGENCY)*** has satisfied the criteria under either and/or both **Option 1 or Option 2.** In that regard:

There is evidence that trafficking in marijuana (illicit cannabis) has a substantial and detrimental effect on the health and general welfare of the people of the ***State of California***. The parties hereto agree that it is to their mutual benefit to cooperate in the investigation of drug trafficking organizations involved in marijuana trafficking, the location and eradication of illicit cannabis plants, and the prosecution of those cases before the courts of the United States (U.S.) and/or the courts of the ***State of California***. DEA, pursuant to the authority of 21 U.S.C. § 873, proposes to provide certain necessary funds and ***THE AGENCY*** is desirous of securing funds.

As used in this Letter of Agreement, the terms "marijuana" and "illicit cannabis" only refer to cannabis or cannabis-derived materials that contain more than 0.3% delta-9-THC on a dry weight basis, in accordance with the Controlled Substances Act (CSA) (21 U.S.C. § 802(16)).

NOW, therefore, in consideration of the mutual covenants hereinafter contained, the parties agree as follows:

1. ***THE AGENCY*** will, with its own law enforcement personnel and employees, as herein after specified, perform the activities and duties described below:

   a. Gather and report intelligence data relating to the illicit cultivation, possession, and distribution of illicit cannabis and related money laundering activity to include the complete name and nationality of any individuals associated with eradication and suppression operations. NOTE: If only the registered property owner(s) associated with indoor/outdoor grows is known, that information should be provided.

   b. Investigate and report instances involving the trafficking in controlled substances.

   c. Provide law enforcement personnel for the eradication of illicit cannabis located within the ***State of California***.

   d. Make arrests and refer to the appropriate prosecutorial authority cases for prosecution under controlled substances laws and other criminal laws.

   e. Send required samples of eradicated illicit cannabis to the National Institute on Drug Abuse (NIDA) Potency Monitoring Project. Temporarily suspended consistent with Presidential Action titled "Implementing the President's Department of Government Efficiency Initiative," issued on February 26, 2025.

   f. Capture, maintain, and share data and statistics with DEA on its marijuana eradication efforts.

   g. Follow all applicable state laws and guidelines.

   h. **FOR AGENCIES FUNDED UNDER OPTION 2**. Certify, by signing this agreement, that funding provided under this agreement will only be used for operations to eradicate large-scale illicit marijuana grows and for the purpose of suppression efforts including, but not limited to investigations targeting drug trafficking organizations involved in marijuana trafficking; and THE AGENCY will follow all applicable state law and guidelines.

   i. **MANDATORY requirement for *THE AGENCY* to utilize the DCE/SP Platform to report all statistics and intelligence per incident once the platform is available to them. While waiting for access to the platform, THE *AGENCY* will report all statistics and intelligence per incident to their assigned DCE/SP contractor for submission**

   j. Submit electronically a DEA Monthly Accounting Report, with a copy of ***THE AGENCY's*** general ledger that clearly identifies all expenses claimed on the Monthly Accounting Report. If applicable, include invoices for all expenses of $2,500.00 or more for aircraft expenses, clothing and protective gear, equipment, supplies and materials, training, travel, and rental and/or leasing of vehicles or aircrafts. When overtime is claimed, the Overtime Tracker Spreadsheet is also required listing the officer's name, hours worked, and pay as reported on the Monthly Accounting Form. The AGENCY is required to use the Overtime Tracker Spreadsheet to account for the overtime that is being reimbursed by the DEA. The DEA will only reimburse the amount that is calculated on the Overtime Tracker Spreadsheet.

2. It is understood and agreed by the parties to this Agreement that the activities described in paragraph one and its subparagraphs shall be accomplished with existing personnel, and that the scope of ***THE AGENCY's*** program with respect to those activities by such personnel shall be consistent with California law and solely at ***THE AGENCY's*** discretion, subject to appropriate limitations contained in the budget adopted by ***THE AGENCY***, except that ***THE AGENCY*** understands and agrees that DEA funds and the result of expended funds (e.g. equipment, supplies and other resources) must be directly related to and must only be used for marijuana eradication and suppression program activities in a manner consistent with the CSA, 21 U.S.C. § 801 et seq.

3. Subject to the availability of funds, DEA will provide to ***THE AGENCY*** Federal funds in the amount of **FORTY THOUSAND DOLLARS ($40,000.00)** for the period of October 1, 2025 to September 30, 2026, to defray costs relating to the eradication and suppression of illicit cannabis. These Federal funds shall only be used for the eradication and suppression of illicit cannabis as provided in this agreement. ***THE AGENCY*** understands and agrees that Federal funds provided to ***THE AGENCY*** under this Agreement will not be used to defray costs relating to herbicidal eradication of illicit cannabis without the advance written consent of DEA. DCE/SP funding is provided for the storage, protection, and destruction of illicit cultivated marijuana. Funding is not provided nor expenditures allowed for the development of technology to assist with the identification of indoor and/or outdoor growing sites. However, funding may be provided for applications and tools used to map marijuana grow sites, but not to reimburse costs of standard police equipment. Additionally, funding and expenditures are not permitted for the eradication of "ditch weed."

   THE AGENCY understands and agrees that Federal funds will not be used to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale, or use marijuana in contravention of the CSA; or (vi) the purchase of evidence and the purchase of information. The result of expended funds (e.g. equipment, supplies and other resources) must be directly related to and must only be used for marijuana eradication/suppression activities. While using the Federal funds provided to ***THE AGENCY*** under this Agreement for activities on Federal land, ***THE AGENCY*** agrees to notify the appropriate local office of the U.S. Department of Agriculture, (Forest Service) and the U.S. Department of the Interior (Bureau of Land Management, National Park Service, Fish and Wildlife Service, Bureau of Indian Affairs, and/or Bureau of Reclamation) of ***THE AGENCY*'s** presence on Federal land.

4. The Federal funds provided to ***THE AGENCY*** are primarily intended for payment of deputies'/officers' overtime while those deputies and officers are directly engaged in the illicit cannabis eradication and suppression process, **(FY 2026 maximum reimbursable overtime reimbursement rate for the DCE/SP will be at $22,155.25 which is 25 percent of a GS-12, Step 1 taken from the 2025 General Pay Scale, Rest of United States (RUS). The funds shall only be used to pay the normal overtime rate, i.e. time and a half. The overtime reimbursement rate "shall not include any cost for benefits, such as retirement, FICA, or other expenses", which is specifically prohibited)** and for per diem and other direct costs related to the actual conduct of illicit cannabis eradication. Examples of such costs includes rental of aircraft, fuel for aircraft, and minor repairs and maintenance necessitated by use to support illicit cannabis eradication. These Federal funds are not intended as a primary source of funding for the purchase of equipment, supplies, or other resources. When DCE/SP funds are used to purchase supplies, equipment, or other resources, those items must be directly related to and must only be used for marijuana eradication activities and may not be used to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; or (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale, or use marijuana in contravention of the CSA.

   All purchases of equipment, supplies, and other resources must be requested in writing and specify whether these items will be purchased under criteria Option 1 and/or Option 2 as indicated on Page 1 of this agreement through the respective DEA Division, ***to the Investigative Support Section (ODS)***. Requests must include manufacturer specifications, pricing of the item (including tax, if applicable) to be purchased, and justification for the purchase. The DEA Division personnel will notify the state/local agency whether or not the purchase has been approved. Expenditures for equipment, supplies, and other resources should not exceed 10% of the total Federal funds awarded. Although equipment, supplies, and other resources may be specifically itemized in the Operation Plan, they **are not automatically approved for purchase**. All requests for purchases must be received by HQ/ODS by July 30th. Exemptions to any of these requirements must have prior HQ/ODS approval.

   Per DOJ, none of the funds allocated to ***THE AGENCY*** may be used to purchase promotional items, gifts, trinkets, mementos, tokens of appreciation, or other similar items. Prohibited purchases include items justified as training aids or uniforms/protective gear if they are embroidered, embossed, engraved or printed with ***THE AGENCY*** or program logos. Additionally, the use of DCE/SP funds for Demand Reduction expenses is no longer authorized. None of the funds allocated to **THE AGENCY** may be used to purchase any item that would deem the DEA liable in case of failure, i.e., munitions or protective plates.

5. In compliance with Section 623 of Public Law 102-141 and the Federal Acquisition Regulation, ***THE AGENCY*** agrees that no amount of these funds shall be used to finance the acquisition of goods or services unless ***THE AGENCY:***

   (a) Specifies in any announcement of the awarding of the contract for the procurement of the goods and services involved the amount of Federal funds that will be used to finance the acquisition; and

   (b) Expresses the amount announced pursuant to paragraph (a) as a percentage of the total cost of the planned acquisition.

   The above requirements only apply to procurements for goods or services that have an aggregate value of $500,000 or more. Any goods or services acquired under this provision of the agreement must be directly related to and must only be used for marijuana eradication activities and may not be used to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; or (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale, or use marijuana in contravention of the CSA.

6. If DEA approves the purchase of supplies (all tangible personal property other than "equipment" as defined by 2 C.F.R. § 200.1), and there is a residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon termination or completion of this Agreement, and if the supplies are not needed for any other federally sponsored programs or projects, ***THE AGENCY*** shall compensate DEA for DEA's share and in any case the supplies will not be used directly or indirectly to support any state, county or local entity that authorizes cultivating marijuana or has direct oversight or regulatory responsibilities for a state authorized marijuana program, in accordance with 2 C.F.R. § 200.314. ***THE AGENCY*** agrees that any unused supplies not exceeding $5,000 in total aggregate fair market value upon termination or completion of this Agreement will either be used for the marijuana eradication activities, returned to DEA, or destroyed, but in any case will not be used to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; or (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale, or use marijuana in contravention of the CSA.

7. If DEA approves the purchase of equipment (tangible, non-expendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit) for the use of ***THE AGENCY***'s personnel engaged in illicit cannabis eradication under this Agreement, ***THE AGENCY*** will use, manage, and dispose of the equipment in accordance with 2 C.F.R. § 200.313, except that in no case, regardless of useful life and acquisition cost, will the equipment be used directly or indirectly to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; or (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale, or use marijuana in contravention of the CSA.

8. Payment by DEA to ***THE AGENCY*** will be in accordance with a schedule determined by DEA. However, no funds will be paid by DEA to ***THE AGENCY*** under this Agreement until DEA has received to its satisfaction an accounting of the expenditures of all funds paid to ***THE AGENCY*** during the previous year Agreement. The final/closeout expenditure report will be documented on the September (FINAL) Accounting Form. Accounting forms must be submitted within 30 days after end of month for the previous period.

9. It is understood and agreed by ***THE AGENCY*** that, in return for DEA's payment to ***THE AGENCY*** for Federal funds, ***THE AGENCY*** will comply with all applicable Federal statutes, regulations, guidance, and orders, including previous OMB guidance under OMB **Circular A-102** (Grants and Cooperative Agreements with State and Local Governments), **OMB CircularA-87** (Cost Principles for State, Local and Indian Tribal Governments), and **OMB Circular A-133** (Audits of States, Local Governments and Non-Profit Organizations), which have been combined in 2 C.F.R. Part 200, effective December 26, 2014. In addition, 2 C.F.R. Part 2867 (Non-Procurement Debarment and Suspension), 28 C.F.R. Part 83 (Drug-Free Workplace Act common rule), and 28 C.F.R. Part 69 (Byrd Anti-Lobbying Amendment common rule) apply. (Note: The LOA is a reimbursable agreement, not a grant; therefore, for purposes of the DCE/SP, DEA requires an audit completed regardless of the threshold amount listed in 2 C.F.R. Part 200. The DCE/SP does not have an assigned Catalog of Federal Domestic Assistance (CFDA) number. Audits can be conducted without a CFDA number. The auditor must send an email to the Federal Audit Clearinghouse **erd.fac@census.gov** with their agency's name and EIN number and the information will be forwarded to them. In conjunction with the beginning date of the award, the audit report period of ***THE AGENCY*** under the single audit requirement is ***FY26*** (**10/01/2025** through **09/30/2026).**

10. ***THE AGENCY*** acknowledges that arrangements have been made for any required financial and compliance audits and will be made within the prescribed audit reporting cycle. ***THE AGENCY*** understands that failure to furnish an acceptable audit as determined by the cognizant Federal agency may be a basis for denial of future Federal funds and/or refunding of Federal funds and may be a basis for limiting ***THE AGENCY*** to payment by reimbursement on a cash basis. ***THE AGENCY*** further understands that its use of DEA funds or the result of expended DEA funds (e.g. equipment, supplies and other resources) for any use other than the marijuana eradication program activities, including but not limited to its use directly or indirectly to perform any of the following functions: (i) issuing licenses, permits, or other forms of authorization permitting the holder to manufacture, distribute, sell, or use marijuana in contravention of the CSA; (ii) conducting ancillary activities related to the issuance of such licenses and permits, such as background checks on applicants; (iii) collecting state or local tax or licensing revenue related to the manufacture, distribution, or sale of marijuana in contravention of the CSA; (iv) preparing or issuing regulations governing the manufacture, distribution, sale, or possession of marijuana in contravention of the CSA; or (v) monitoring compliance with state or local laws or regulations that permit the manufacture, distribution, sale,or use marijuana in contravention of the CSA, will be a basis for denial of future Federal funds and/or refunding of Federal funds and may be a basis for limiting ***THE*** *AGENCY* to payment by reimbursement on a cash basis.

11. ***THE AGENCY*** shall maintain complete and accurate reports, records, and accounts of all obligations and expenditures of DEA funds under this Agreement in accordance with generally accepted government accounting principles and in accordance with state laws and procedures for expending and accounting for its own funds. ***THE AGENCY*** shall further maintain its records of all obligations and expenditures of DEA funds under this Agreement in accordance with all instructions provided by DEA to facilitate on-site inspection and auditing of such records and accounts.

12. ***THE AGENCY*** shall permit and have available for examination and auditing by DEA, the DOJ Office of Inspector General, the Government Accountability Office, and any of their duly authorized agents and representatives, any and all investigative reports, records, documents, accounts, invoices, receipts, and expenditures relating to this Agreement. In addition, ***THE AGENCY*** will maintain all such foregoing reports and records for **six** years after termination of this Agreement or until after all audits and examinations are completed and resolved, whichever is longer.

13. ***THE AGENCY*** agrees that an authorized officer or employee will execute and return to the DEA Regional Contractor, the LOA; Electronic Funds Transfer Memorandum; Certifications Regarding Lobbying; Debarment, Suspension, & Other Responsibility Matters; Drug Free Workplace Requirements (OJP Form 406 1/6); and the Assurances (OJP Form 4000/3). ***THE AGENCY*** acknowledges that this Agreement will not take effect and that no Federal funds will be awarded by DEA until DEA receives the completed LOA package.

14. Employees of ***THE AGENCY*** shall at no time be considered employees of the U.S. Government or DEA for any purpose, nor will this Agreement establish an agency relationship between ***THE AGENCY*** and DEA.

15. ***THE AGENCY*** shall be responsible for the acts or omissions of ***THE AGENCY's*** personnel. ***THE AGENCY*** and ***THE AGENCY's*** employees, contractors, or personnel shall not be considered as the agent of any other participating entity, including without limitation, the Drug Enforcement Administration, the Department of Justice or any other component of the United States (U.S.) government. Nothing herein is intended to waive or limit sovereign immunity arising from any legal authority. This Agreement creates no liability on the part of the DEA, its agents or employees, or the U.S. Government for any claims, demands, suits, liabilities, or causes of action of whatever kind and designation, and wherever located resulting from the DCE/SP funded by DEA.

16. ***THE AGENCY*** shall comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, as amended, and all requirements imposed by or pursuant to DOJ regulations implementing those laws, 28 C.F.R. Part 42, Subparts C, F, G, H, and I.

17. Upon termination of the Agreement, ***THE AGENCY*** will prepare a September (FINAL) Accounting Form and a general ledger itemizing the breakdown of final expenditures and completion of the overtime spreadsheet tracker. If applicable, attach invoices reflecting the expenditures for equipment in excess of $2,500, which was previously approved by DEA Headquarters, and the expenses associated with rental or leasing of aircraft. The report should be submitted electronically to the DEA Regional Contractor by October 31st.

18. The duration of this Agreement shall be as specified in Paragraph 3, except that this Agreement may be terminated by either party after thirty (30) day written notice to the other party. All obligations that are outstanding on the above prescribed termination date or on the date of any thirty (30) day notice of termination shall be liquidated by ***THE AGENCY*** within sixty (60) days thereof, in which event DEA will only be liable for obligations incurred by ***THE AGENCY*** before the notice of termination. In no event shall ***THE AGENCY*** incur any new obligations during the period of notice of termination. In the event that the agreement is terminated, any DEA funds that have been obligated or expended and the result of expended funds (e.g. equipment, supplies and other resources) will be used and disposed of in accordance with the provisions of this agreement.

19. ***THE AGENCY*** must be registered in the System for Award Management (SAM) to receive payment of Federal funds. ***THE AGENCY*** must have a unique entity identifier known as the Unique Entity ID (UEI). The UEI (formerly the Data Universal Numbering System (DUNS) Number) is a 12-character alphanumeric value assigned to all entities (public and private companies, individuals, institutions or organizations) who must register to do business with the federal government in SAMS. The UEI is required when there is a need for more than one.

    THE AGENCY may obtain the UEI via the internet (www.sam.gov) or for additional information, call by phone at 1-844-472-4111. Both the registration in SAM and the UEI are free of charge.

    Note: It is *THE AGENCY*'s responsibility to update their SAM registration annually or whenever a change occurs.

Failure to abide by the terms of the LOA, or provide the required reports, may result in the cancellation of the current LOA and jeopardize future funding.

***THE AGENCY*'s** current UEI is CN7XU13FGJ99.

***THE AGENCY*'s** opportunity to enter into this Agreement with DEA and to receive the Federal funds expires ninety (90) days from date of issuance. Agreement issued on _____.

(TEHAMA COUNTY SHERIFF'S OFFICE)

Printed Name & Signature: Dave Kain

Title: Sheriff-Coroner Date: _____

***Agency**, please submit signed LOA & associated paperwork to your DEA Regional Contractor*

DRUG ENFORCEMENT ADMINISTRATION

Printed Name & Signature: _____

Special Agent in Charge, San Francisco Field Division Date: _____

***SAC**, please submit signed LOA & associated paperwork to your Fiscal Office.*

DEA DIVISIONAL FISCAL CLERK MUST INPUT INTO UFMS & COMPLETE THE BOTTOM OF THIS SECTION

ACCOUNTING CLASSIFICATION/OBLIGATION NUMBER:

2026/AFF-B-OP-OD/8210000/PERMID/JDCE/DEA-JLE/DCE/25205/OD009/xxxxxx

UFMS Input Date: _____ **DNC** No. _____

DNO No. _____ **DDP** No. _____

Printed Name: _____ Signature: _____

***Fiscal,** please submit signed LOA & associated paperwork to your DEA Regional Contractor.*

E-Contract Review
Approval as to Form

Department Name: Tehama County Sheriff's Office

Vendor Name: U.S. Department of Justice

Document Description: Grant Agreement for Marijuana Eradication and Suppression Efforts

APPROVED AS TO FORM:

Date: 2/25/26

Office of the Tehama County Counsel
Daniel B. Klausner, Senior Deputy County Counsel

Tehama County

Agenda Request Form

File #: 26-0274 **Agenda Date:** 3/17/2026 **Agenda #:** 8.

SHERIFF'S OFFICE

Requested Action(s)

a) TRANSFER OF FUNDS: SHERIFF, B-48 - From CALAIM (2032-4505723), to Contingency (2002-59000), $4,939.67; and From Contingency (2002-59000) to Overtime Compensation (2032-51012), $4,939.67 **(Requires a 4/5's vote)**

Financial Impact:

There is no financial impact on the General Fund. The Sheriff's Office will utilize CALAIM AB133 funds to reimburse the mid-year overtime costs incurred.

Background Information:

The Sheriff's Office through its County Jail received funding under the California Advancing and Innovating Medi-Cal (CalAIM) Providing Access and Transforming Health (PATH) Round 1 initiative to support planning and implementation activities. This PATH funding is intended to build the infrastructure necessary to implement Enhanced Care Management (ECM) under CalAIM.

Implementation of CalAIM requires significant planning and operational development activities, including policy and procedure development, workflow redesign, data and reporting configuration, cross-sector coordination with managed care plans and community-based partners, and compliance readiness activities. These efforts must be completed within state-established timelines while the Jail continues to provide ongoing services to the County's Medi-Cal beneficiaries.

Due to existing staffing levels and the need to maintain uninterrupted service delivery, completing these required planning and implementation activities during regular business hours would reduce service capacity and delay compliance milestones. Limited-term staffing is not a practical alternative given the specialized knowledge required, onboarding timelines, and the temporary nature of the work.

The requested PATH funds will reimburse overtime costs for management's planning and implementation of these deliverables without disrupting client services. The overtime costs will be time-limited and directly tied to PATH-approved activities and milestones.

Tehama County Auditor's Office

BUDGET APPROPRIATION INCREASE REQUEST

Auditor Number B-48

DEPARTMENT NAME CALAIM/Jail

Date: 2/25/2026

I am requesting an increase to my budget appropriates as listed below:

Check one [ ] **"Previous Year Revenue"** [X] **"New Revenue"**

Funding Source CALAIM AB133 funds held in fund 581 for mid-year overtime costs associated with the planning and implementation process.

****Note*** ***General Fund and Public Safety "MUST" use Contingency when increasing budget***

Increase Revenue Budget

FUND DEPT NO	ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
2032	4505723	CALAIM	$ 4,939.67
2002	59000	Contingency	$ 4,939.67
		Total Journal	$ **9,879.34**

Increase Expenditure Budget

FUND DEPT NO	ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
2002	59000	Contingency	$ 4,939.67
2032	51012	Overtime Compensation	$ 4,939.67
		Total Journal	$ **9,879.34**

TRANSFER APPROVED

022426

SIGNATURE OF REQUESTING OFFICIAL DATE

Ana Zamacona 2/25/2026

AUDITOR DATE

BOARD OF SUPERVISORS DATE

305

A-117
07/2018

Tehama County

Agenda Request Form

File #: 26-0292 **Agenda Date:** 3/17/2026 **Agenda #:** 9.

COMMITTEES & COMMISSIONS / SPECIAL DISTRICT

Requested Action(s)
a) AIR POLLUTION CONTROL DISTRICT HEARING BOARD - One (1) appointment to fill the expired term of Tyler Christensen as a Public Member representative for a three year appointment, with the new term expiring 2/28/2029 (Interested Person: Tyler Christensen)

Financial Impact:
There is no financial impact.

Background Information:
The Hearing Board is an independent, quasi-judicial panel established under California Health and Safety Code Section 40800 et seq. It hears petitions for variances from District rules, appeals of permit decisions, and other matters related to air pollution control. The Board plays a vital role in ensuring that clean air regulations are applied fairly and transparently. Members are appointed by, but operate independently from, the District Governing Board.

Tehama County

Agenda Request Form

File #: 26-0316 **Agenda Date:** 3/17/2026 **Agenda #:** 10.

COMMITTEES & COMMISSIONS

Requested Action(s)
a) TEHAMA COUNTY PUBLIC HEALTH ADVISORY BOARD - One (1) three-year term appointment for Matthew Sanchez as an alternate for voting member Elaina Silva, representing Tehama County Department of Social Services, with said term expiring 6/30/28 (Interested person: Matthew Sanchez)

Financial Impact:
No Financial Impact

Background Information:
On February 5, 2026, the Public Health Advisory Board (PHAB) voted and unanimously approved, to accept the application of Matthew Sanchez. We recommend that the Board of Supervisors accept the appointment of Matthew Sanchez as alternate for voting member Elaina Silva, representing the Tehama County Department of Social Services, for the remainder of Eliana Silva's three (3) year term, expiring on 6/30/28.

TCHSA Tehama County Health Services Agency Public Health

Tehama County
Public Health Advisory Board

TEHAMA COUNTY CALIFORNIA

P.O. Box 400 Red Bluff, CA 96080 | (530) 527-6824 (530) 527-0362 Fax

Romi Uribe, Chair	Jean Shackleford	Teresa Castro de Altamirano	Elaine Young
Carrie Samson, Vice-chair	Alexis Ross	Elaina Silva	Tia Branton
Jennifer Moniz	Jennifer Sizemore	Sharon Sinclair	Suzanne Ciciliot

DATE: Thursday February 11, 2026

TO: Tehama County Board of Supervisors

FROM: Simon Knopf
Public Health – Health Educator
PHAB Liaison

RE: PHAB Voting Membership; Matthew Sanchez

The Public Health Advisory Board (PHAB) Committee received and reviewed an application for Matthew Sanchez, Eligibility Supervisor at Tehama County Department of Social Services, to be an alternate for PHAB Member Elaina Silva.

At the PHAB meeting on 02/05/2026 Executive Committee Chairperson Alexis Ross recommended to the PHAB that Matthew Sanchez's application be accepted. The recommendation was unanimously approved. We ask that the Tehama County Board of Supervisors approve Matthew Sanchez as an alternate on the PHAB for a term which expires 06/30/2028.

Thank you,

Romi Uribe
Tehama County Public Health Advisory Board, Chairperson

Enclosure: Application from Matthew Sanchez

Tehama County

Agenda Request Form

File #: 26-0050 **Agenda Date:** 3/17/2026 **Agenda #:** 11.

AMERICAN LEGION - Service Officer Norman L. Goodin

Requested Action(s)

a) PROCLAMATION - Request adoption of the Proclamation recognizing March 29, 2026, as "Welcome Home Vietnam Veterans' Day," honoring all veterans and the volunteers who assist them

Financial Impact:

None.

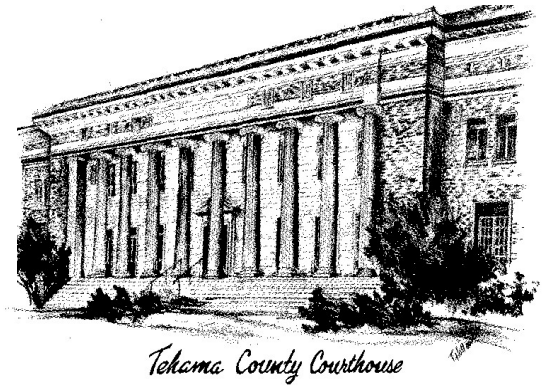
Background Information:

The American Legion has requested this matter be brought before the Board for consideration. This is the same group that requested the recognition of the Proclamation on Veterans Day in November 2025.

Board of Supervisors
COUNTY OF TEHAMA

Gabriel Hydrick
Chief Administrator

District 1 – Rob Burroughs
District 2 – Tom Walker
District 3 – Steve Zane
District 4 – Matt Hansen
District 5 – Greg Jones



PROCLAMATION

HONORING ALL VETERANS, THE VOLUNTEERS WHO ASSIST THEM, AND RECOGNIZING MARCH 29TH AS WELCOME HOME VIETNAM VETERANS DAY.

WHEREAS, March 29, 2026, will be designated Welcome Home Vietnam Veterans Day.

WHEREAS, March 29, 2026, represents the 52nd anniversary of the end of the American involvement in the Vietnam conflict; and

WHEREAS, thousands of brave Americans served our country in this conflict with courage, honor and valor; and

WHEREAS, more than 58,000 individuals made the ultimate sacrifice in Vietnam and more than 300,000 more were wounded in combat; and

WHEREAS, 1,681 Americans are still missing and unaccounted for from Vietnam conflict, and their families, friends, and fellow veterans still endure uncertainty concerning their fate.

NOW, THEREFORE, We the Tehama County Board of Supervisors hereby proclaim March 29th as Welcome Home Vietnam Veterans Day in **Tehama County and urge all citizens to join in this special observance and take the opportunity to honor and thank our Vietnam Veterans for all they have given in their service of our country.**

_____
Tom Walker, Chairman
Tehama County Board of Supervisors

Tehama County

Agenda Request Form

File #: 26-0356 **Agenda Date:** 3/17/2026 **Agenda #:** 12.

FIRST 5 TEHAMA - Executive Director Heidi Mendenhall

Requested Action(s)

a) INFORMATIONAL PRESENTATION - Early Relational Health in Tehama County: Community Impact and First 5 Tehama Network Development

Financial Impact:

There is no financial impact.

Background Information:

Informational presentation on the role of Early Relational Health in Tehama County. The item will highlight local impact on individual families and community through lived experiences and community assets. It will also outline how First 5 Tehama has developed and strengthened a system since 2021 while considering future sustainability as funding landscapes evolve.



Promoting Strong Families

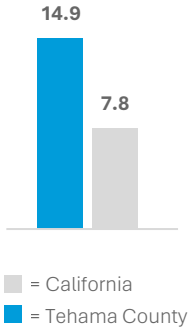
Parenting Education and Resource Navigation

Many Tehama County families face challenges such as poverty and high rates of child maltreatment. First 5 Tehama strengthens families by providing parenting support and education, and connections to resources. Together, we're helping parents build confidence, resilience and nurturing relationships that allow children to grow, thrive, and succeed.

WHAT ARE THE NEEDS IN TEHAMA COUNTY?

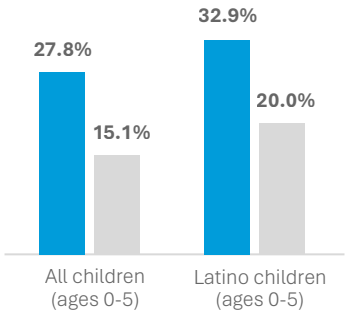
Children in Tehama County experience maltreatment at nearly twice the statewide rate.

In 2023 there were 14.9 substantiated maltreatment allegations per 1,000 children (ages 0-5) in Tehama County, compared to 7.8 statewide.



More young children in Tehama County live in poverty compared to California overall.

In 2023, more than one in four Tehama County children lived below the poverty line (27.8%), compared to 15.1% statewide. Rates are higher among Latino children (32.9% vs. 20% statewide).



HOW IS FIRST 5 TEHAMA RESPONDING?

First 5 Tehama provides funding for the Help Me Grow Tehama system with direct services provided by Tehama County Department of Education and United Way of Northern California.

Help Me Grow Case Management

Case management supports families by providing resources and case management that is tailored to families' specific needs, goal oriented, and solution focused.

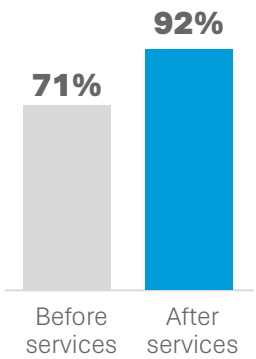
219 children served

348 caregivers served

↑ **92%**

of families felt highly hopeful after receiving Help Me Grow case management services.

Percentage of Families Who Are "Highly Hopeful"



211 Tehama 24/7 Hotline

211 Tehama connects families to resources (e.g., food, clothing, child care, housing, mental health services) through it's 24-hour hotline. This year the hotline served many young parents and Spanish-speaking households.

314 contacts with families

Types of 211 Tehama Assistance Offered

- Housing
- Information /Referrals
- Utility Payment Assistance

Help Me Grow Home Visiting

84
caregivers particpated

Home Visiting uses the evidence-based Parents as Teachers model to improve family functioning, and child health and development.

Families reported greater understanding of child development and motivation to try new parenting strategies.

↑ 75%
of families improved parent-child interactions with the greatest gains in teaching behaviors.

Triple P Parenting Education

55
caregivers supported

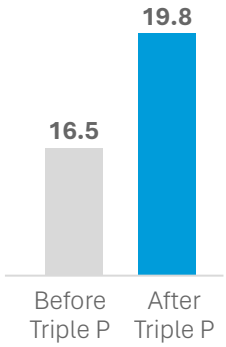
Triple P parenting courses equip caregivers with skills to strengthen communication, confidence, and relationships with their children.

↑ 75%
of families improved parent confidence after Triple P.

↓ 67%
of families showed slight to moderate reductions in parental stress.

> **I am grateful to have learned better coping skills and tools to have a more healthy and positive relationship with my daughter.**

Increases in Parent Confidence



Family Champions - Parent Partnership

9
Family Champions participated

Family Champions are trusted parent messengers who provide feedback and share resources with the community. They increased access to New Parent Kits, Dolly Parton Imagination Library, and developmental screenings. As parents in Tehama County, they also offered insight about family needs/experiences to help First 5's future focus/goals (e.g., balancing the expectations of the family of origin with parenting their own children).

> **I'm very grateful...to participate in this program....we were all able to talk and feel comfortable with the topics of our meetings including our different strategies and parenting styles. I felt like some of us became friends and [it] brought us closer as a community.**





Melina's Story

Melina (fictional name), was referred to HMG because she wanted to learn how to support her children's development. She participated in home visits, playgroups, Family Champions, and her children received developmental screenings. She had concerns about her youngest son's speech as well as behaviors that made outings challenging and isolating. The ASQ validated her concerns and gave her hope and a clear next step. HMG connected Melina to Far Northern for speech and behavioral therapy while continuing home visits.

Her son made great improvements in his speech and behavior and can now use words to express his needs. Melina has grown significantly too. She now has tools to help her son and remain calm when he gets upset. She also feels more empowered to participate in her older children's schooling and activities. Today, with HMG's support, Melina feels confident she can support her children's development and meet their needs.

> **Este programa me ha ayudado mucho...He visto mucho avance en mi nino y estoy muy agradecido con todo.**
>
> This program has helped me so much...have seen so much progress in my child and I am very grateful for everything.



Supporting Maternal Health to Strengthen Family Resilience

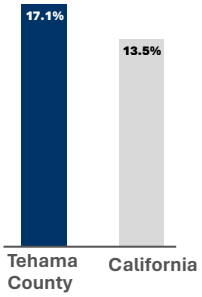
The earliest years shape a child's future and that foundation begins with a parent's well-being. Postpartum depression is one of the earliest and most crucial points for intervention because it can create serious barriers to bonding and establishing a nurturing environment. First 5 Tehama is working to identify and treat postpartum depression early, supporting moms in building secure relationships that foster lifelong resilience.

WHAT ARE THE NEEDS IN TEHAMA COUNTY?

Postpartum Depression

Postpartum depression is a mood disorder that can occur after childbirth with symptoms such as persistent sadness, anxiety, or difficulty bonding with the baby. All moms are at risk during the first year after childbirth, and teen moms are twice as likely to develop postpartum depression.[1] This issue is especially urgent in Tehama.

Tehama has higher rates of postpartum depression than the state average, affecting more than 1 in 6 women.[2]



Why are Postpartum Depression Rates Higher in Tehama?

Poverty: Women in poverty are more likely to experience postpartum depression.[3] Nearly **1 in 3** Tehama families with young children live in poverty, double the statewide rate.[4]

Substance Use: Substance use during pregnancy puts women at greater risk of postpartum depression.[5] In Tehama, the rate is over **4X higher** than the state average.[6]

HOW IS FIRST 5 TEHAMA RESPONDING?

Supporting Parental Mental Health

This year launched an evidence-based postpartum support program for **25** parents, offering in-person and virtual sessions to connect and talk about parenting and stressors.

100% of participants decreased depression symptoms, and parents who attended 5+ sessions experienced the greatest improvement.

Building Provider Capacity

Expanded systems capacity to promote family bonding and secure attachments, increasing the local workforce by sponsoring training for:

11 new providers through Postpartum Support International.

2 Triple P for Baby facilitators.

5 Community Health Workers.

Connecting Families to Early Help

Tehama County provided **907** developmental screenings and follow-up interventions and needed.

Piloted community-wide postpartum screening events, reaching **26** caregivers.

Increased social-emotional screenings from **44 to 491** helping more parents better understand and support their child's emotional well-being and development.

FIRST 5 TEHAMA IN ACTION: MARELY'S STORY

Marely is a 16-year-old single teen mom living with her mom and two brothers, ages 3 and 15. The family was connected to First 5 Tehama through Marely's independent studies school, because Marely was in need of formula, diapers and a car seat.

Marely was connected to a Help Me Grow (HMG) family liaison where she was able to share more about her needs and learn about resources. Marely also took a postpartum screening, and with the support of HMG, she gained enough bravery to join the postpartum support group at her high school for teen moms.

> **"HMG has helped me learn so much about my child and helped me grow and feel confident about myself. Through the massage, I learned other ways to bond with my baby**

Marely also completed the Ages and Stages Questionnaire (ASQ) developmental screening to better understand her son's developmental milestones. Through HMG, she began learning how to support her son's development and has developed herself as a mom.

HMG also connected Marely to free childcare and helped her fill out enrollment paperwork and create a resume. Through this experience, she gained confidence and is currently employed part-time. Marely recently graduated high school and is interested in applying for vocational programs. She has grown significantly and her story illustrates how HMG supports families by connecting them to resources, building their confidence and skills, and helping them take meaningful steps to a better future.

1. Ladores, S., & Corcoran, J. (2019). Investigating postpartum depression in the adolescent mother using 3 potential qualitative approaches. *Clinical Medicine Insights Pediatrics*, 13, 1179556519884042.
2. Tehama County Maternal Child Adolescent Health (MCAH) Needs Assessment (2024 presentation).
3. Goyal, D., Gay, C., & Lee, K. A. (2010). How much does low socioeconomic status increase the risk of prenatal and postpartum depressive symptoms in first-time mothers? *Women's Health Issues, 20*(2), 96–104.
4. U.S. Census Bureau. ACS Table S1701, Poverty Status in the Past 12 Months (2023).
5. Pacho et al. (2023). Substance use during pregnancy and risk of postpartum depression: A systematic review and meta-analysis. *Frontiers in Psychiatry*, *14*, 1264998.
6. California Department of Public Health, Maternal, Child and Adolescent Health (MCAH) Data Dashboards (2021-2023).

Tehama County

Agenda Request Form

File #: 26-0287 **Agenda Date:** 3/17/2026 **Agenda #:** 13.

FIRE- Fire Chief Monty Smith

Requested Action(s)
a) INFORMATIONAL PRESENTATION - Tehama County Fire Department Annual Report

Financial Impact:
There is no financial impact.

Background Information:
A review of Fire Department activities during the 2025 calendar year.



Cooperative Fire Protection Since 1927

Tehama County Fire Department 2025 Annual Report

www.tehamacountyfire.org

CAL FIRE / TEHAMA COUNTY FIRE

Mission and Vision Statement

MISSION STATEMENT

The Tehama County Fire Department, in cooperation with CAL FIRE, is dedicated to the protection of life, property and natural resources through cost effective planning, prevention, and emergency services.





VISION STATEMENT

The Tehama County Fire Department is committed to exemplary service and will be a leader in fire protection and emergency services, through continuous improvement, innovation, and the most efficient and responsible use of resources.

CAL FIRE / TEHAMA COUNTY FIRE

Message From The Chief



It is my pleasure to present the Tehama County Fire Department's (TCFD) 2025 Annual Report.

On behalf of the citizens of Tehama County, TCFD is dedicated to the protection of life, property, and the environment.



TCFD currently operates fifteen county fire stations, twelve of which have active volunteer firefighters.

Two of those county stations are staffed year-round by CAL FIRE through a 'Schedule A' Cooperative Fire Protection Agreement.



TCFD Volunteer Firefighter numbers fluctuate throughout the year and currently stand at 67 active volunteers.

Our CAL FIRE and TCFD Volunteer Firefighters responded to 7,184 incidents in 2025, with volunteers contributing 6,881 hours to those incidents.

CAL FIRE / TEHAMA COUNTY FIRE

MESSAGE FROM THE CHIEF - ACCOMPLISHMENTS

In 2025, we placed five new Type 6 Fire Engines in service

→ Fire Station 2 - Lake California
Fire Station 9 - El Camino
Fire Station 12 - Corning
Fire Station 14 - Dibble Creek
Fire Station 16 - Vina

→ **We placed two 2000-gallon tactical water tenders in service**

→ Fire Station 14 - Dibble Creek
Fire Station 16 - Vina

↓

Two new command vehicles were placed in service

→ County Fire Marshal
County Training Captain

→ **In 2025, TCFD successfully secured $36,795.35 in grant funding**

→ Purchased new radios and personal protective equipment with the grant funding

CAL FIRE / TEHAMA COUNTY FIRE

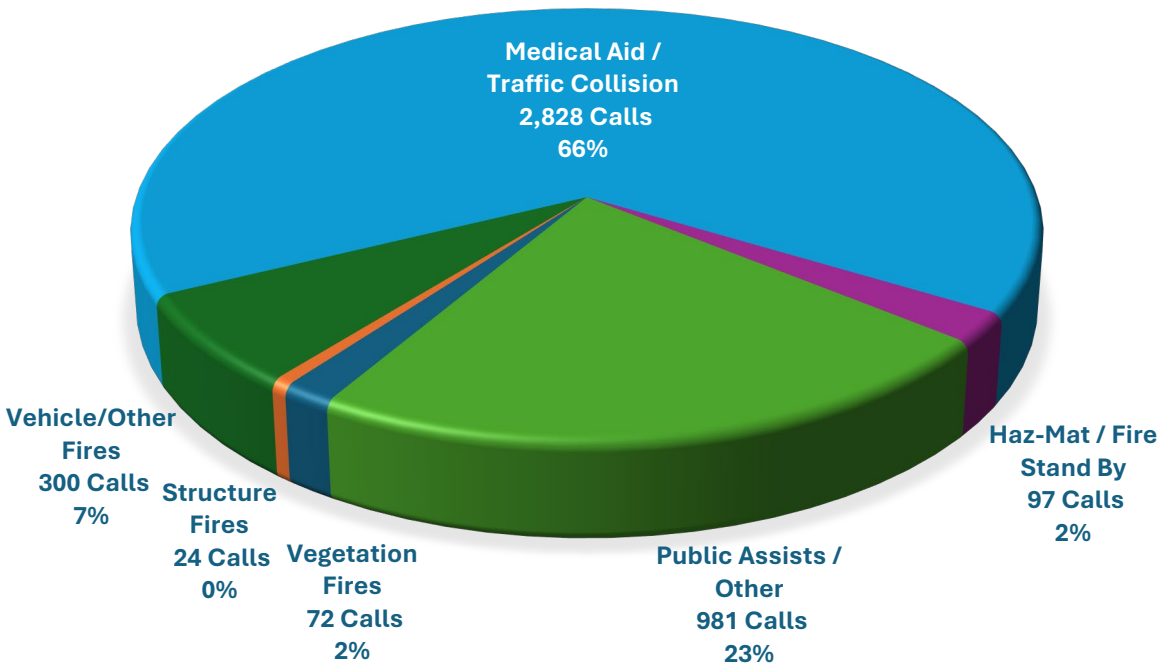
Message From The Chief – 2026 Goals

Apparatus replacement:	• Replacing or retiring vehicles that have performed beyond their life expectancy, are not cost-effective to maintain, or no longer meet the demands of an all-risk fire department. The TCFD Apparatus Replacement Plan is continually evaluated to meet the changing needs of our county.
Communications upgrades:	• Replacing two-way radios that are no longer usable or programmable for interoperability between partner agencies during emergencies. This will ensure functional needs and compliance with state and federal regulations.
Extrication and Rescue Equipment upgrades:	• Replacing old and outdated auto extrication equipment, which includes “Jaws of Life”, air bags, low and high angle rope rescue gear, and several other specialized tools that are required of an all-risk fire department.
Recruitment and retention of volunteer firefighters:	• Increasing the number of active volunteer firefighters, to ensure safe, efficient, and effective services are available to our citizens. Continuing to recruit new members is an integral piece of our all-hazard fire department.
Personal Protective Equipment (PPE) replacement:	• Replacing structural and wildland firefighting gear that is no longer compliant with NFPA and OSHA regulations. This ensures we meet the safety needs of our volunteer and career firefighters while they are performing critical public safety duties.

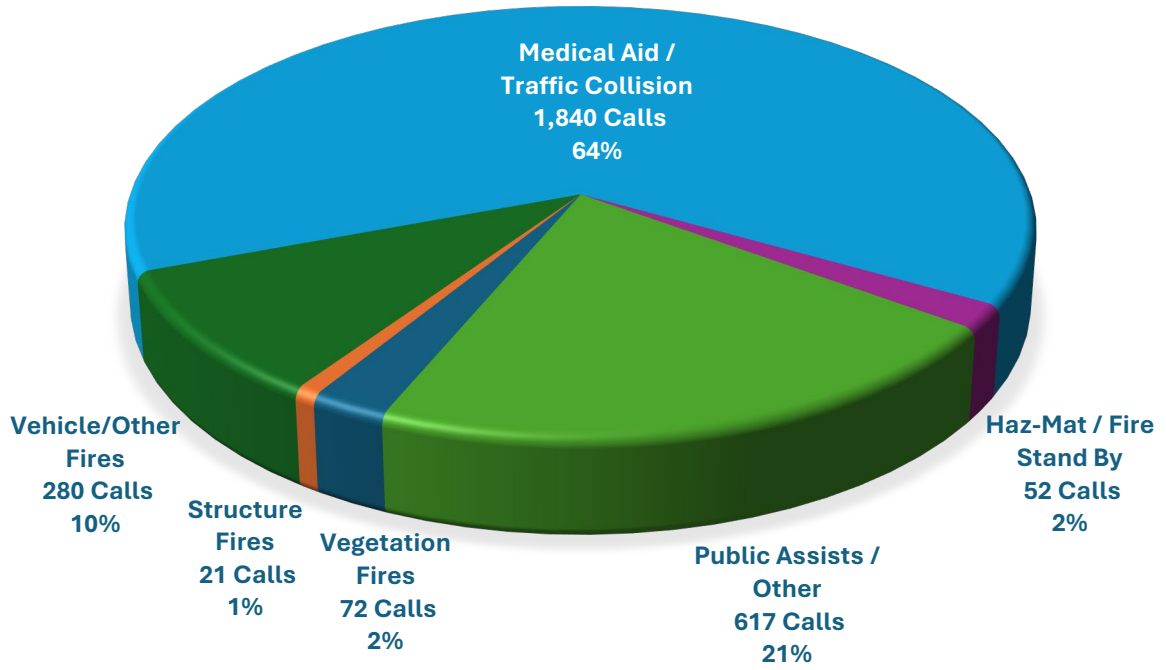
CAL FIRE / TEHAMA COUNTY FIRE

CALL VOLUME BY RESPONSIBILITY AREA

2025 TEHAMA COUNTY LOCAL RESPONSIBILITY AREA (LRA) INCIDENT TOTALS



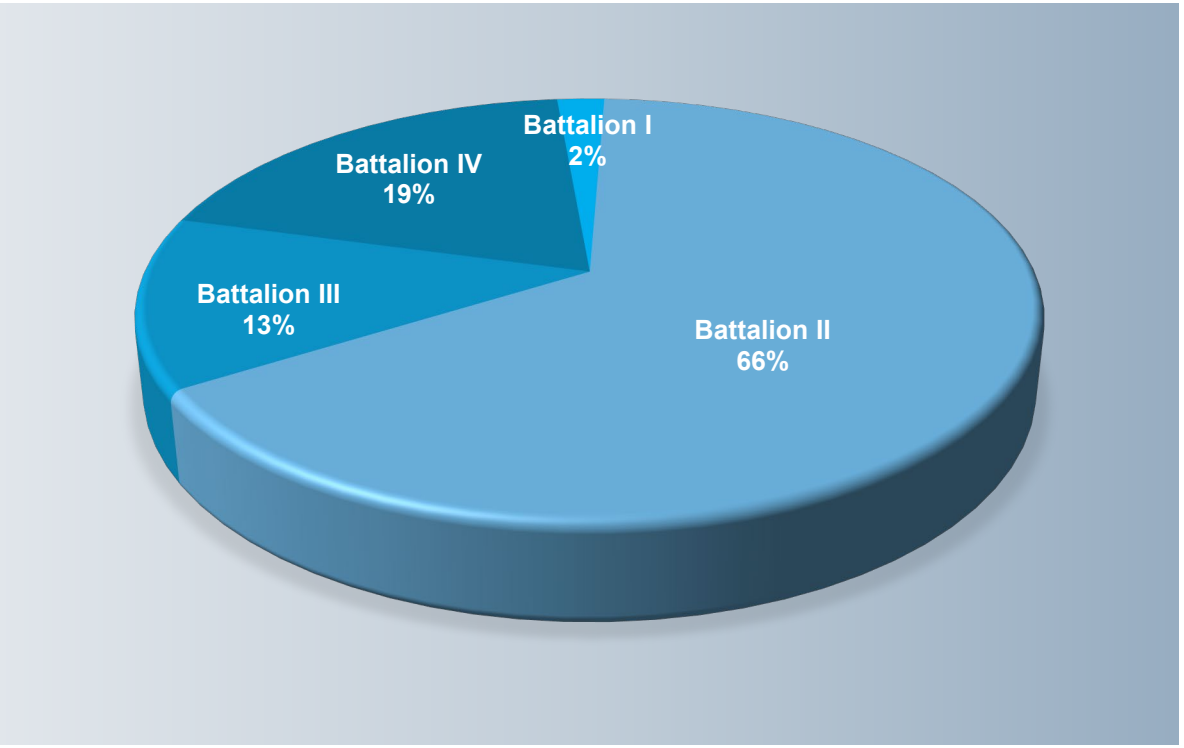
2025 TEHAMA & GLENN COUNTY STATE RESPONSIBILITY AREA (SRA) INCIDENT TOTALS

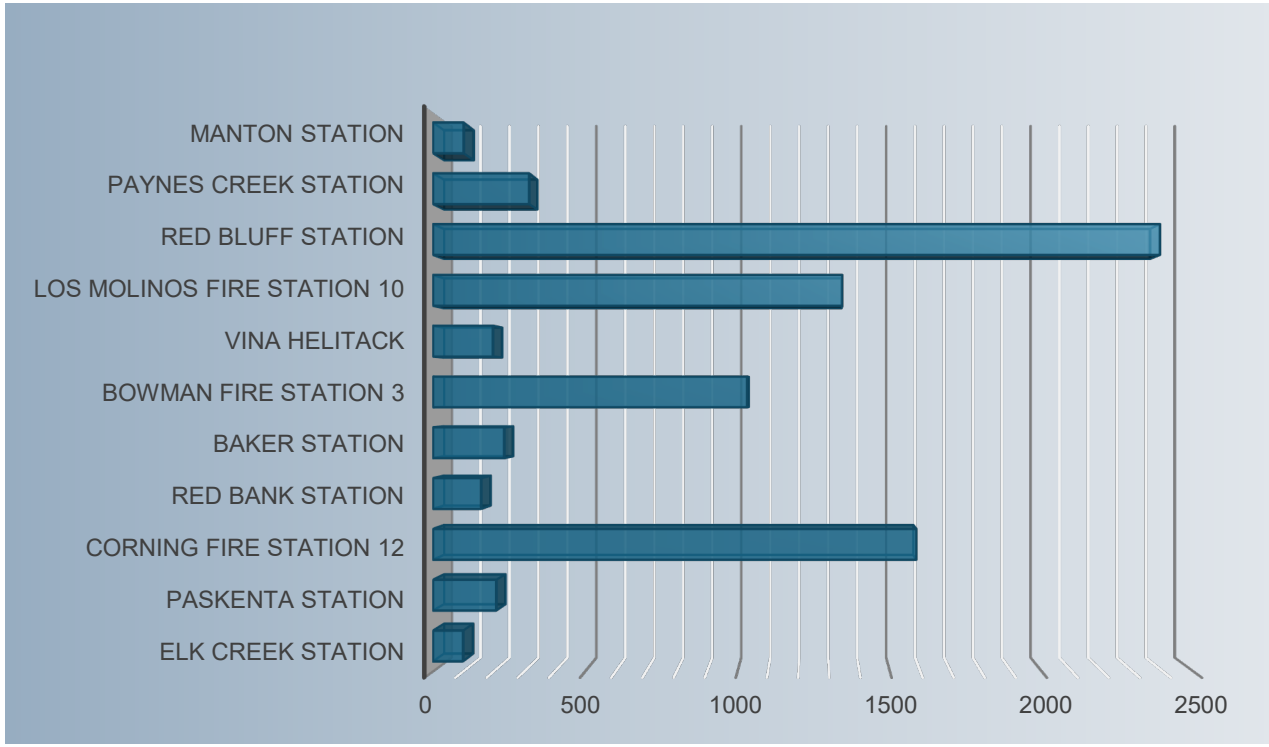


TOTAL COMBINED CAL FIRE/TCFD CALLS: 7,184

CAL FIRE / TEHAMA COUNTY FIRE

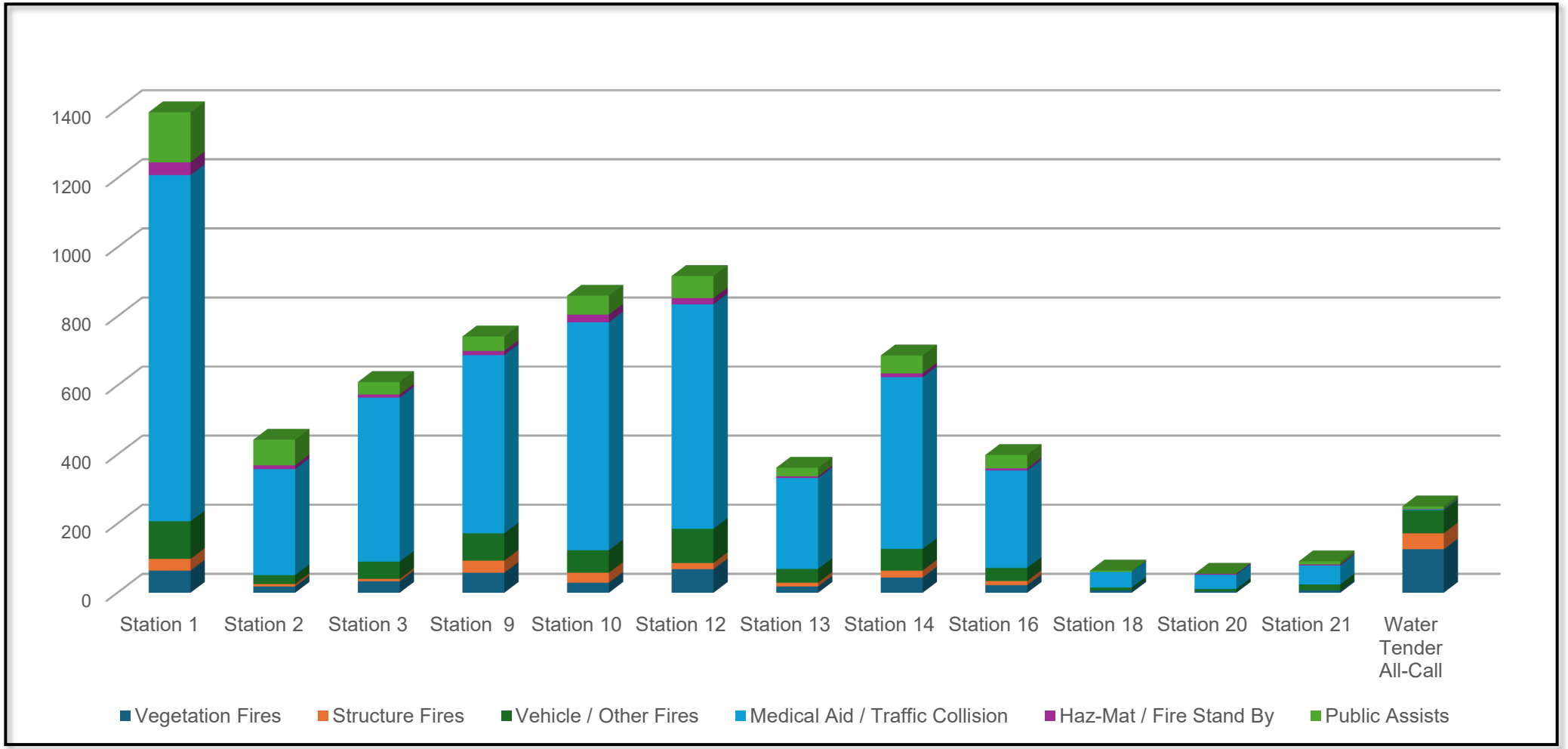
CALL VOLUME BY BATTALIONS AND STAFFED STATIONS





TEHAMA COUNTY FIRE DEPARTMENT

CALL VOLUME BY TEHAMA COUNTY FIRE STATIONS



TEHAMA COUNTY FIRE DEPARTMENT

VOLUNTEER FIREFIGHTER INCIDENT HOURS

Assistance By Hire Hours

- Committed to SRA fires two hours or longer
- Cover state fire stations during resource drawdown

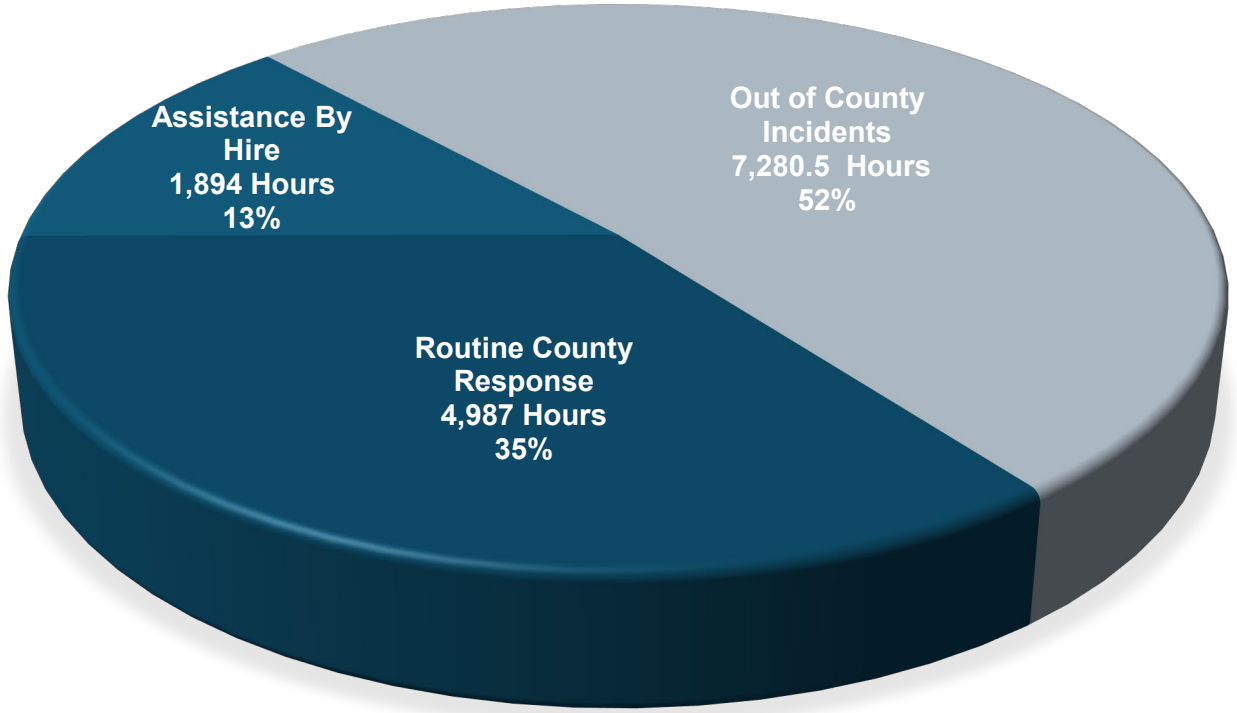
Out of County Incident Hours

- Eaton Fire – 657 hours
- Palisades Fire – 1,944 hours
- Pickett Fire – 1,597.5 hours
- Gifford Fire – 3,082 hours

Routine County Response Hours

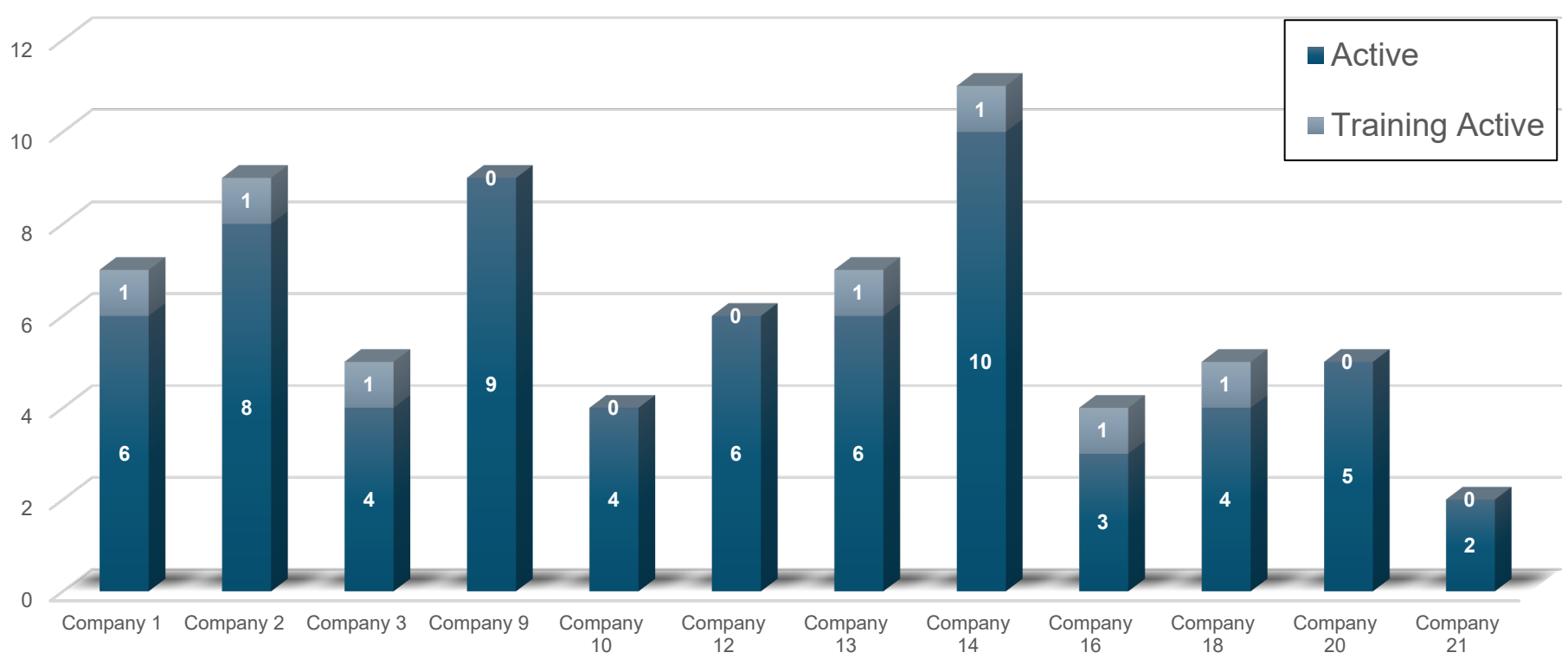
- Hours are accumulated from everyday calls for service
- Medical aids, traffic collisions, fires, public assists, etc.

2025 VOLUNTEER FIREFIGHTER INCIDENT HOURS



TEHAMA COUNTY FIRE DEPARTMENT

VOLUNTEER FIREFIGHTERS PER COMPANY





CAL FIRE / TEHAMA COUNTY FIRE

TRAINING BUREAU

- The Training Bureau is staffed by one Battalion Chief, three Fire Captains, and one Analyst I
- Training hours reflect volunteer training only

296
CUMULATIVE MONTHLY TRAINING HOURS

2,049
YEARLY TRAINING HOURS







PUBLIC INFORMATION (PIO)

EDUCATION & COMMUNITY EVENTS

Approximately 24,000 public contacts made

70 fire prevention events were attended

Over 1,400 hours dedicated to fire prevention events

An estimated 1,000 media contacts made in 2025

CAL FIRE TGU/TCFD Facebook page has approximately 18,000 followers

Other social media platforms are gaining followers on a consistent basis



FIRE PREVENTION

LAW ENFORCEMENT BUREAU

Bureau Law Enforcement Officers investigated a total of 265 fires

134 of those fires occurred within the LRA

The estimated total loss from fires in the LRA was $2,666,220

The total property saved in the LRA was estimated at $17,385,500

DEFENSIBLE SPACE

Local Responsibility Area (LRA)

938 Inspections

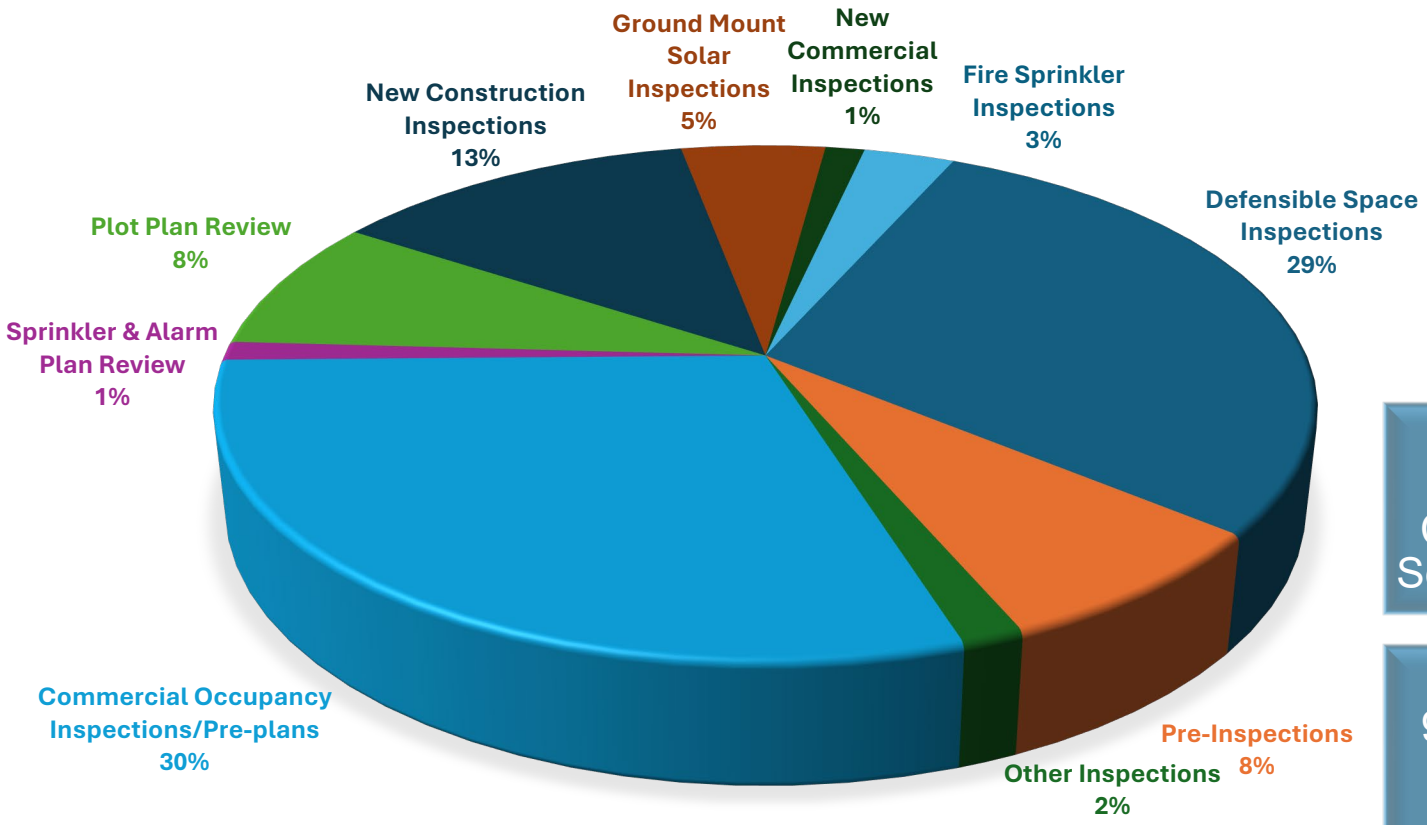
State Responsibility Area (SRA)

10,626 Inspections

Total Inspections: 11,564

CAL FIRE / TEHAMA COUNTY FIRE

PROTECTION AND PLANNING



- **The Protection and Planning Bureau is staffed by one Battalion Chief/Fire Marshal, two Fire Inspectors, and one Office Assistant III (OAIII)**
- **In 2025, the OAIII position was shifted from part time to full time in the Fire Marshal's Office allowing the office to be open more for the public**

1,959 New Building, Commercial, & Solar Inspections	938 Defensible Space Inspections	2,897 Total Inspections
968 Inspection Hours	18,105 Miles Driven	Over 1,215 Phone Calls

TEHAMA COUNTY FIRE DEPARTMENT

VOLUNTEER YEARS OF SERVICE

45 TO 50 YEARS

Al Blomquist
Cliff Rowen

40 TO 45 YEARS

John Frehse
Karl Anderson
Ruth Ann Rowen

30 TO 40 YEARS

Steve Zane
Curt Hewitt
Dan Foster
Dave Doughty
John Lacy
Ken Johnson
Pam Anderson
Warren Price

20 TO 30 YEARS

Bob Griffith
James White
John Southworth
Karen Brose
Marion Rocksvold
Marcia Burchiel
Robert Cords
William Spidle

10 TO 20 YEARS

Brandon Votaw
Chetwyn Chong
Cody Lester
Joseph Medellin
Kevin Wade
Larry Dagen
Marnie Beitz
Mary Moreland
Nicholas Simpson
Sherri Burns

5 TO 10 YEARS

Aaron Latourell
Ariana Ventura
Brad Beecham
Bryan Jennings
Christopher Wikeen
Halley Rowen
Jason Long
Niklas Beeman
Ross Palubeski
Sarah Mayberry
Steven Gothan
Trevor Brooke

0 TO 5 YEARS

24 Volunteers

COMBINED YEARS OF EXPERIENCE

1,000 Years of Service

TOTAL AVERAGE EXPERIENCE

15 Years of Service

Note: Longevity updated July 1 each year per Resolution 2014-64.

TEHAMA COUNTY FIRE DEPARTMENT







DEDICATED TO THE PROTECTION OF LIFE, PROPERTY, AND ENVIRONMENT

Monty Smith – Unit / Fire Chief

604 Antelope Boulevard

Red Bluff, CA 96080

530-528-5199





www.tehamacountyfire.org





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www.instagram.com/calfiretgu_tcfd

https://x.com/CALFIRETGU

Cooperative Fire Protection
Since 1927



Tehama County Fire Department
2025 Annual Report

www.tehamacountyfire.org

CAL FIRE / TEHAMA COUNTY FIRE



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CAL FIRE / TEHAMA COUNTY FIRE

Message From The Fire Chief



Honorable Supervisors and Citizens,

It is my pleasure to present the Tehama County Fire Department's (TCFD) 2025 Annual Report. On behalf of the citizens of Tehama County, TCFD is dedicated to the protection of life, property, and the environment.

TCFD currently operates fifteen county fire stations, twelve of which have active volunteer firefighters. Two of those county stations are staffed year-round by CAL FIRE through a 'Schedule A' Cooperative Fire Protection Agreement. The agreement also provides county funding for state Fire Fighter 1's to staff two CAL FIRE stations during base staffing periods, in addition to five CAL FIRE stations in Tehama County that respond to all incidents. During peak staffing periods, CAL FIRE maintains staffing at eight 'Schedule B' fire stations along with a helicopter, three bulldozers, two conservation camps, and a fire center that are state funded. Together, TCFD and CAL FIRE are dedicated to protecting the residents and visitors in the unincorporated areas of Tehama County and assisting our partner agencies through Automatic and Mutual Aid Agreements.

Recruitment and retention of volunteer firefighters continues to be a challenge for fire departments not only locally, but also nationally. TCFD Volunteer Firefighter numbers fluctuate throughout the year and currently stand at 67 active volunteers. Our CAL FIRE and TCFD Volunteer Firefighters responded to 7,184 incidents in 2025, with volunteers contributing 6,881 hours to those incidents.

In 2025, we placed five new Type 6 Fire Engines in service. Those engines were placed at Fire Station 2 in Lake California, Fire Station 9 in El Camino, Fire Station 12 in Corning, Fire Station 14 in Dibble Creek, and Fire Station 16 in Vina. TCFD also purchased two 2000-gallon tactical water tenders, which were placed in service at Fire Station 14 in Dibble Creek and Fire Station 16 in Vina. Additionally, two new command vehicles were placed in service for the County Fire Marshal and the County Training Captain. Our commitment to fleet modernization ensures career and volunteer firefighters are operating reliable and effective equipment, directly enabling us to prioritize the safety of our citizens and personnel.

One of our 2024 goals was to upgrade our safety and communication technologies. In 2025, TCFD successfully secured $36,795.35 in grant funding to purchase new radios and personal protective equipment.

2025 also celebrated the completion and adoption of the Tehama County Multi-Jurisdictional Hazard Mitigation Plan. This time intensive project required a significant amount of collaboration amongst all agencies and stakeholders within Tehama County. With the adoption of this plan, Tehama County is now eligible to receive additional funding and support during disasters.

There are five main goals we will be working towards in 2026:

Apparatus replacement: Replacing or retiring vehicles that have performed beyond their life expectancy, are not cost-effective to maintain, or no longer meet the demands of an all-risk fire department. The TCFD Apparatus Replacement Plan is continually evaluated to meet the changing needs of our county.

Communications upgrades: Replacing two-way radios that are no longer usable or programmable for interoperability between partner agencies during emergencies. This will ensure functional needs and compliance with state and federal regulations.

Extrication and Rescue Equipment upgrades: Replacing old and outdated auto extrication equipment, which includes “Jaws of Life”, air bags, low and high angle rope rescue gear, and several other specialized tools that are required of an all-risk fire department.

Recruitment and retention of volunteer firefighters: Increasing the number of active volunteer firefighters, to ensure safe, efficient, and effective services are available to our citizens. Continuing to recruit new members is an integral piece of our all-hazard fire department.

Personal Protective Equipment (PPE) replacement: Replacing structural and wildland firefighting gear that is no longer compliant with NFPA and OSHA regulations. This ensures we meet the safety needs of our volunteer and career firefighters while they are performing critical public safety duties.

I am proud to present the 2025 accomplishments of the Tehama County Fire Department. The unwavering dedication of our volunteer and career personnel to delivering professional, high-quality public safety services to our neighbors, friends, families, and visitors continues to make a meaningful difference in the lives of those we serve.

I would like to thank all the firefighters in Tehama County, our dedicated administrative and support staff, the Board of Supervisors, Chief Administrator Hydrick, county council, the county department heads, and our cooperating agencies for their continued support of the Tehama County Fire Department.

Monty Smith
Unit / Fire Chief

CAL FIRE / TEHAMA COUNTY FIRE

Mission and Vision Statement

MISSION STATEMENT

The Tehama County Fire Department, in cooperation with CAL FIRE, is dedicated to the protection of life, property and natural resources through cost effective planning, prevention, and emergency services.





VISION STATEMENT

The Tehama County Fire Department is committed to exemplary service and will be a leader in fire protection and emergency services, through continuous improvement, innovation, and the most efficient and responsible use of resources.

CAL FIRE / TEHAMA COUNTY FIRE

Organizational Chart

- **Monty Smith** — Unit / Fire Chief
  - **Brian Wright** — Battalion Chief, Fire Marshal
  - **Geronimo Zuniga** — Forester II, Unit Forester
  - **Gerry Magaña** — Deputy Chief, Operations
    - **Jesse White** — Assistant Chief, East Division & Ishi Camp
      - **Ryan Ellis** — Battalion Chief, East Relief
        - **Vina Helitack Base** — Type 1 Helicopter
      - **Luke Thomas** — Battalion Chief, Battalion I
        - **Company 18** — Manton
        - **Company 20** — Mineral
        - **Company 21** — Paynes Creek
        - **Paynes Creek Station** — CAL FIRE
        - **Manton Station** — CAL FIRE
      - **Ryan Kinyon** — Battalion Chief, Battalion II
        - **Company 1** — Antelope
        - **Company 5** — Bend
        - **Company 9** — El Camino
        - **Company 10** — Los Molinos
        - **Company 16** — Vina
        - **Fire Station 10** — Los Molinos, Schedule A
        - **Red Bluff Station** — CAL FIRE / Amador
    - **Joey Howard** — Assistant Chief, West Division & Salt Creek Camp
      - **Tony Welch** — Battalion Chief, West Relief
        - **Grant Writing** — Tehama County Fire
      - **Luke Stacher** — Battalion Chief, Battalion III
        - **Company 2** — Lake California
        - **Company 3** — Bowman
        - **Company 4** — Ridgeway
        - **Company 14** — Dibble Creek
        - **Bowman Station** — CAL FIRE / Amador
        - **Baker Station** — CAL FIRE
        - **Red Bank Station** — CAL FIRE
      - **Lucas Rambo** — Battalion Chief, Battalion IV
        - **Company 11** — Richfield
        - **Company 12** — Corning
        - **Company 13** — Rancho Tehama
        - **Fire Station 12** — Corning, Schedule A
        - **Paskenta Station** — CAL FIRE
        - **Elk Creek Station** — CAL FIRE
    - **Jacob Wells** — Assistant Chief, Valley View Fire Center
      - **Andy Whitlock** — Battalion Chief, Valley View Fire Center
      - **B2519 (Vacant)** — Battalion Chief, Valley View Fire Center
    - **Gabriel Trull** — Assistant Chief, Central Division
      - **Travis Bowersox** — Battalion Chief, Command Center
      - **Chris Niel** — Battalion Chief, Prevention Bureau
    - **R2530 (Vacant)** — Fleet Manager
  - **Matt Brown** — Deputy Chief, Administration
    - **Todd Horton** — Battalion Chief, Training Bureau
    - **Matt Troehler** — Battalion Chief, HQ Relief
  - **Laurie Griffin** — Analyst II
    - **Nichole Crocker** — Staff Services Manager I





CAL FIRE / TEHAMA COUNTY FIRE

Cooperative Agreement History

The Cooperative Fire Protection Agreement between CAL FIRE and the County of Tehama is one of the oldest agreements in the state. Dated January 24, 1927, the agreement directed the State Forester to select and pay the salary of a State Forest Ranger from May 1st to October 31st, 1927. The total budget was $2,500, which was approved by the County Board of Supervisors. The County of Tehama was required to pay all the expenses for labor, transportation, and supplies for firefighting. These expenses were authorized by the State Forest Ranger.

Between 1927 and 1932, Tehama County continued to bolster cooperative fire protection and increased the budget from $2,500 to $4,500. On May 6, 1929, the County Board of Supervisors appointed two seasonal County Fire Truck Drivers, one in Red Bluff and one in Corning. These positions were paid by the state during the summer months. On May 27, 1929, citizens from Los Molinos requested that the Board of Supervisors place the “old fire truck” in Los Molinos, and Los Molinos would cover the operating expenses.

On April 13, 1931, an updated agreement was signed, providing year-round fire protection in Tehama County. The agreement specified that two men would ride in each fire truck in the summer and only one in the winter. During July of 1931, the Board of Supervisors placed a fire truck in Paskenta, increasing the county fleet to four fire trucks.

The county budget increased gradually each year, and in 1945, the Cooperative Agreement expanded to include the rental of a State of California owned truck and the salary of a state worker. The state worker was responsible for staffing a fire truck in Vina during non-fire season. It was not until 1970 that an engine was acquired by the county and staffed at Vina year round.

The first organized fire company in Tehama County was Mineral Hose Company No. 1. It was organized on June 2, 1949 and provided fire protection in Mineral. In 1960, local Doc Agner organized the Los Molinos Volunteer Fire Company. Soon after, on June 19, 1962, the County Board of Supervisors adopted the constitution and laws from the California Division of Forestry on behalf of county volunteer fire companies, effectively creating what is now known as the Tehama County Fire Department.



Between 1967 and 1971, the County of Tehama contracted with the Department of Forestry (CDF) to staff a fire engine at Baker Station for the winter period. In the early 1970’s, Tehama County expanded its contract with CDF to include administration, supervision, and training of volunteer firefighters. From the 1970’s through today, the Tehama County Fire Department and CAL FIRE function essentially as one agency, providing complete fire and all-risk emergency services to the citizens of Tehama County.

TEHAMA COUNTY FIRE

Volunteer Firefighter Program

The volunteer program remains a vital component of the Tehama County Fire Department's ability to serve the community. Volunteer firefighters provide essential emergency response services throughout Tehama County, playing a vital role in protecting lives and property. Volunteers respond to incidents using a diverse fleet of apparatus, including fire engines, water tenders, rescue squads, and breathing support units.

In 2025, Tehama County Fire Volunteers demonstrated their commitment by contributing 14,161 hours to emergency and non-emergency incidents. Additionally these volunteers dedicated 2,049 hours to emergency incident training. Currently, the volunteer program consists of 67 active and 7 training active volunteers serving in twelve companies throughout Tehama County.

Tehama County Fire accepts volunteer applications on a continual basis for volunteer companies countywide. Applications are available on TCFD's website at tehamacountyfire.org, in person at the CAL FIRE/Tehama County Fire Department Headquarters (604 Antelope Boulevard, Red Bluff), or at a local fire station.









TEHAMA COUNTY
BOARD OF SUPERVISORS & CHIEF ADMINISTRATOR



Robert Burroughs
District 1



Tom Walker
District 2



Steve Zane
District 3



Matt Hansen
District 4



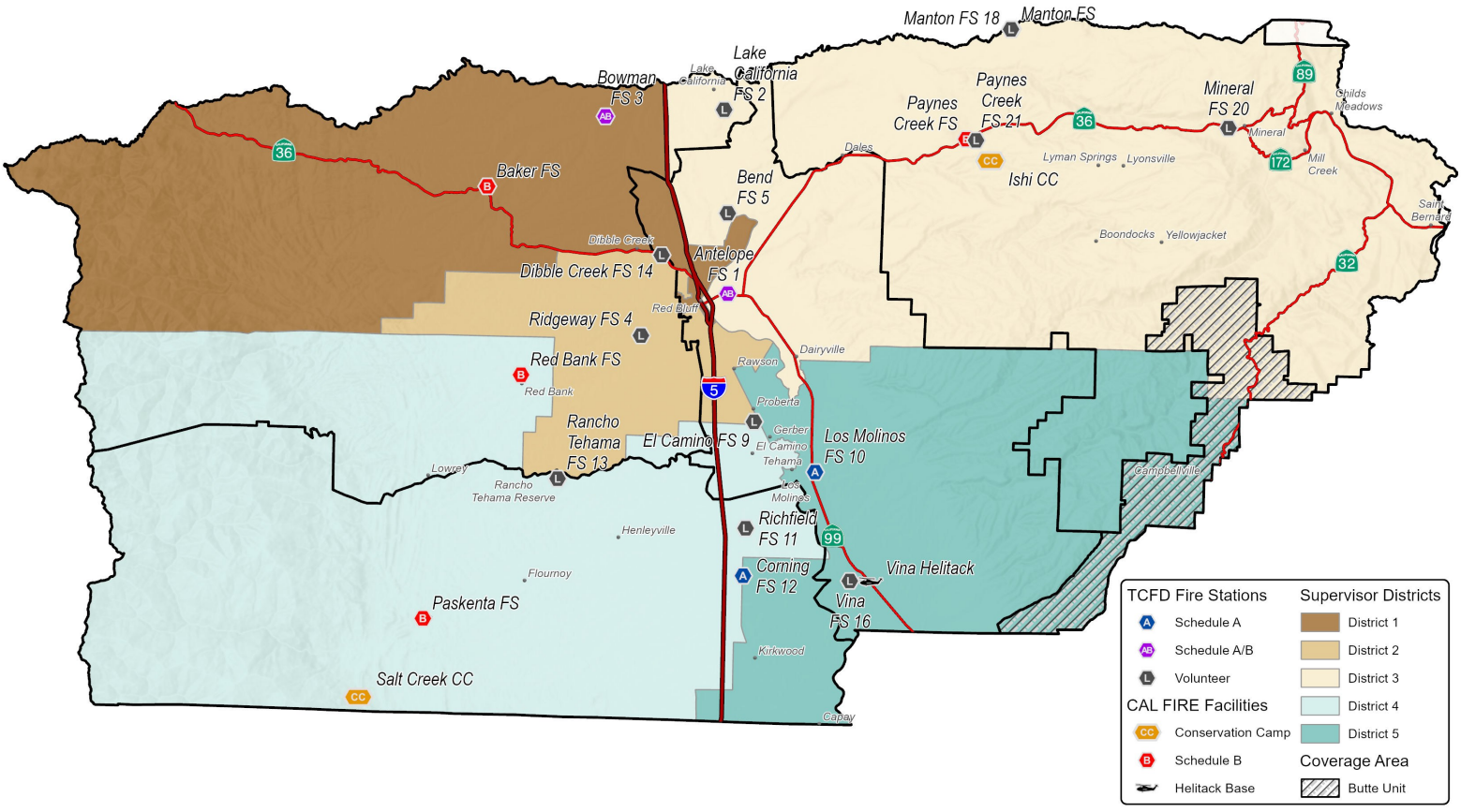
Greg Jones
District 5



Gabriel Hydrick
Chief Administrator

TEHAMA COUNTY BOUNDARIES

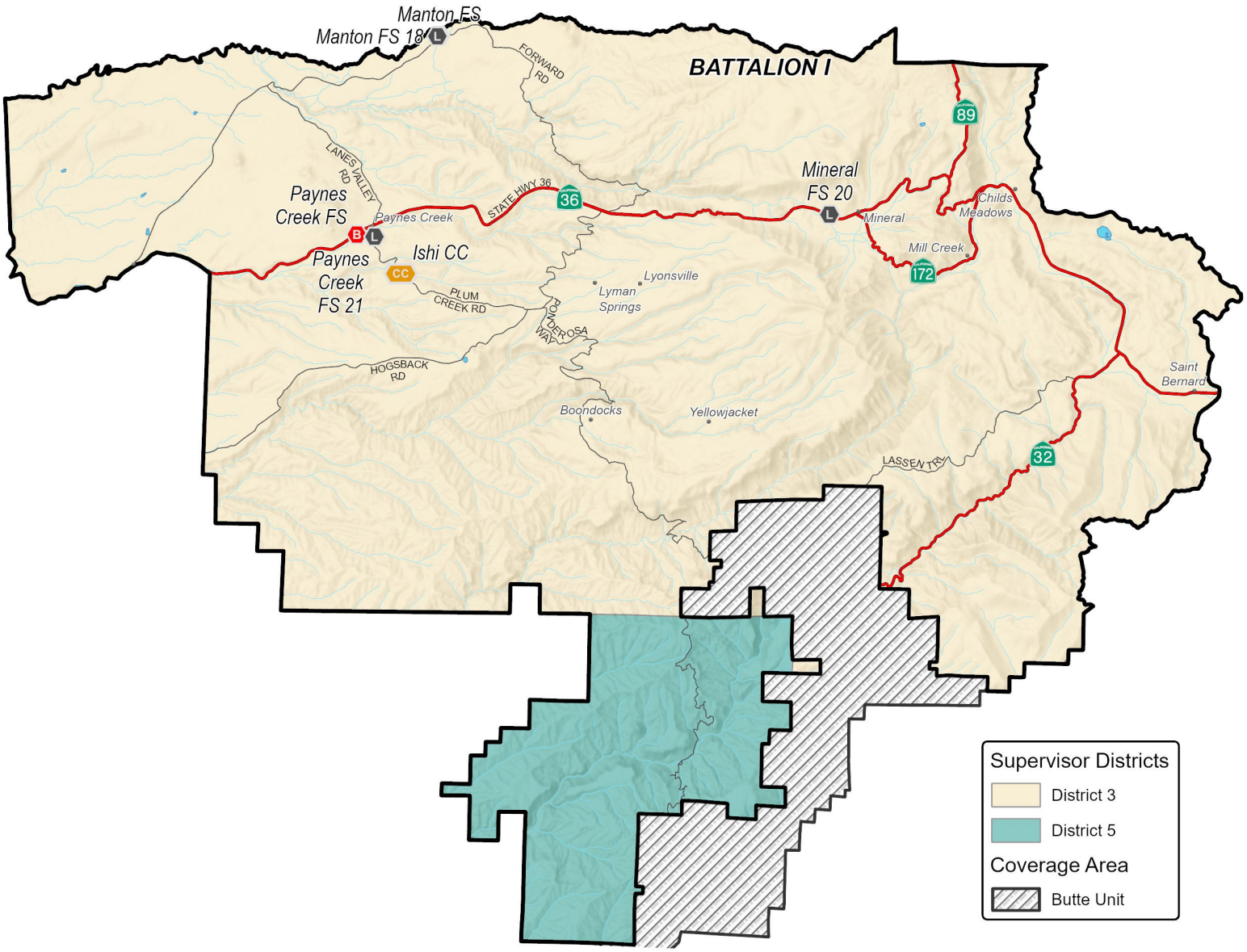
BATTALIONS & DISTRICTS



BATTALION I - DISTRICTS 3 & 5

EAST DIVISION

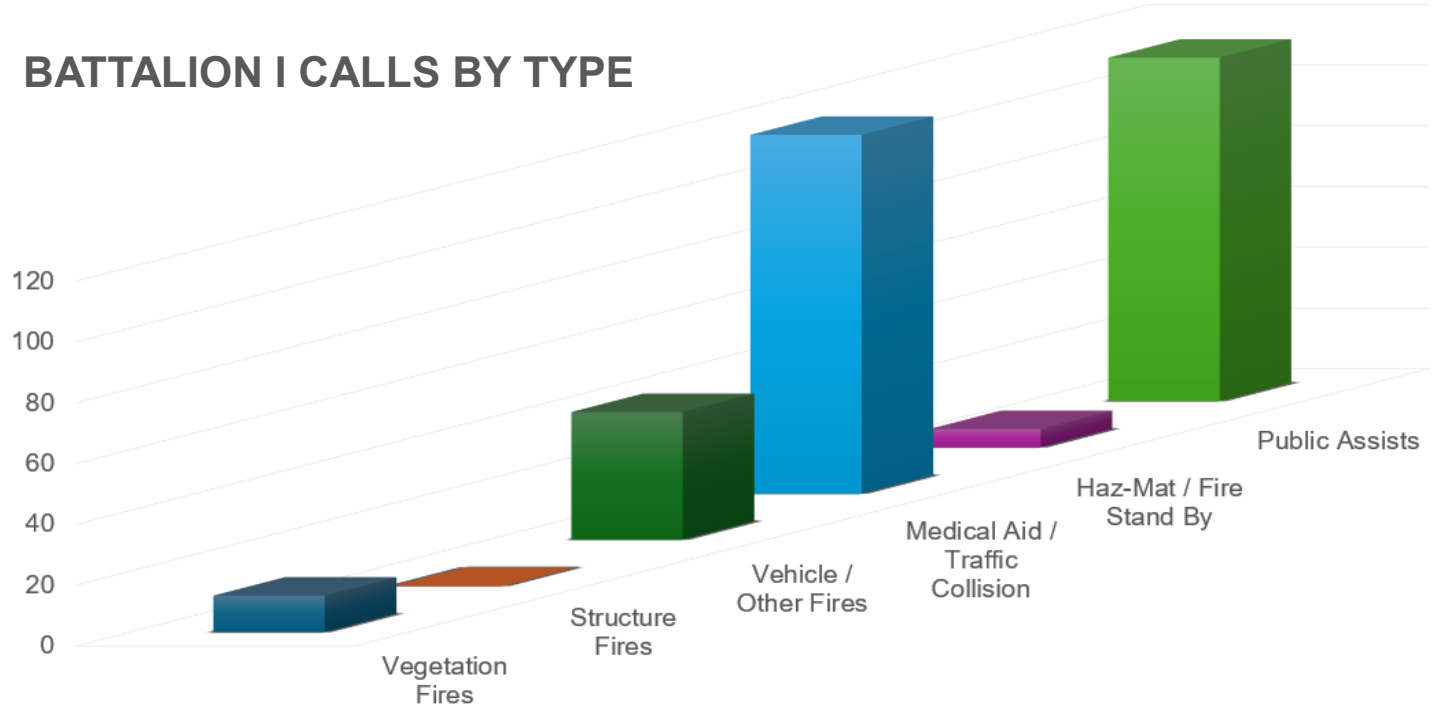
Battalion I is located the northeast corner of Tehama County. The Battalion stretches from the base of the foothills on the east side of the Sacramento Valley to the Plumas County line, and from the Shasta County line south to the Butte County line. Battalion I encompasses the communities of Manton, Mineral, Mill Creek, Paynes Creek, and Ponderosa Sky Ranch.



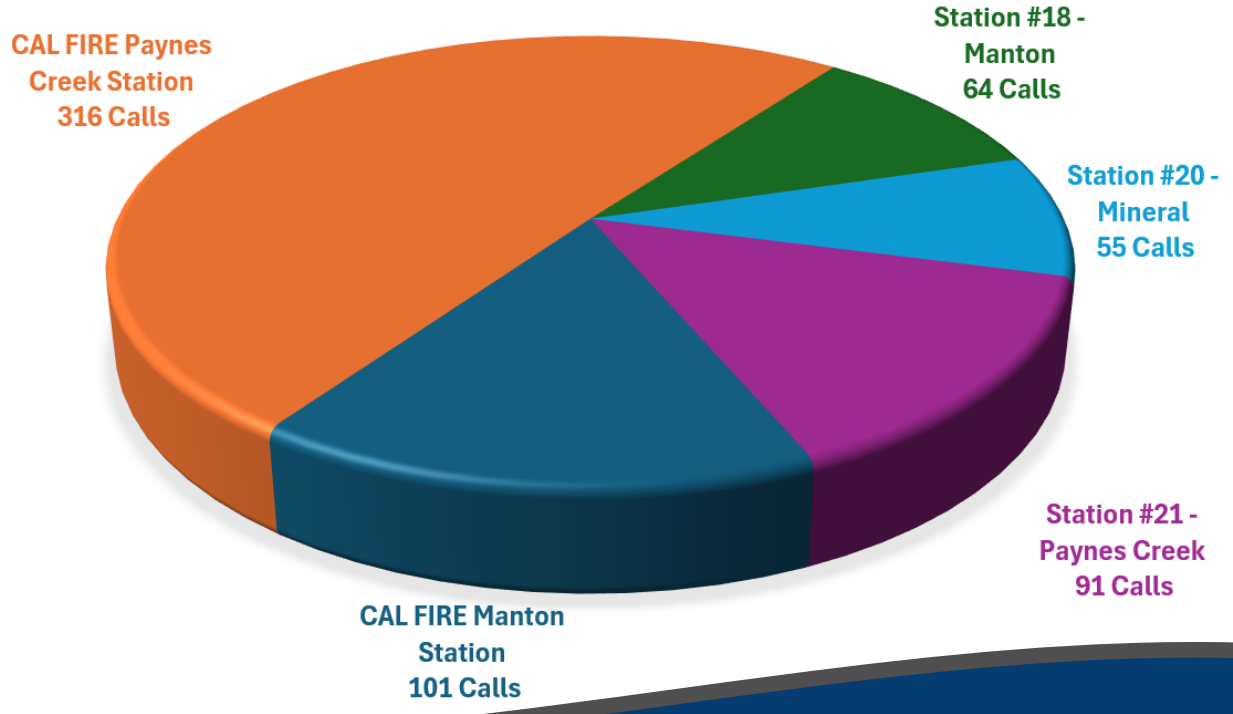
CAL FIRE / TEHAMA COUNTY FIRE

Battalion I Call Volume Breakdown

BATTALION I CALLS BY TYPE



CALLS BY BATTALION I STATIONS



CAL FIRE / TEHAMA COUNTY FIRE

Battalion I Station Breakdown

TCFD STATION 18

Manton

Established 1973

4 Volunteers

2 Fire Engines
1 Water Tender

64 Calls

TCFD STATION 20

Mineral

Established 1949

5 Volunteers

1 Fire Engine
1 Water Tender
1 Rescue Squad

55 Calls

TCFD STATION 21

Paynes Creek

Established 1977

2 Volunteers

1 Fire Engine
1 Tactical Water Tender

91 Calls

CAL FIRE / TEHAMA COUNTY FIRE

Battalion I Station Breakdown

CAL FIRE
Manton Station
Staffed Year-Round

3 Fire Captains
3 Engineers
3 Firefighters

1 Fire Engine

101 Calls

CAL FIRE
Paynes Creek Station
Staffed Year-Round

2 Fire Captains
4 Engineers
10 Firefighters

2 Fire Engines

320 Calls

CAL FIRE
Ishi Conservation Camp
Staffed Year-Round

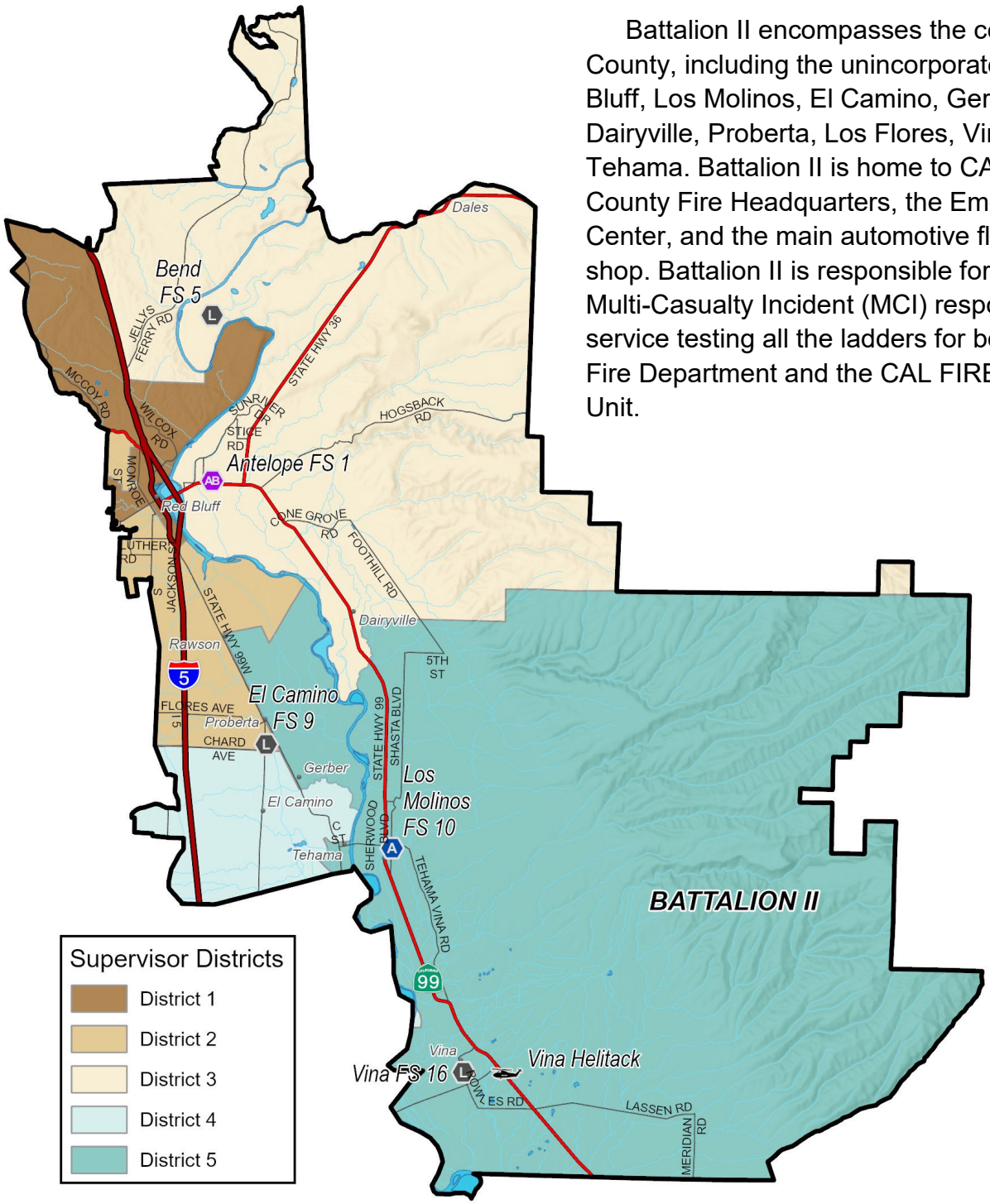
12 Fire Captains
3 HFEO's

3 Fire Crews
1 Bulldozer

125 Calls

BATTALION II - DISTRICTS 1-5

EAST DIVISION

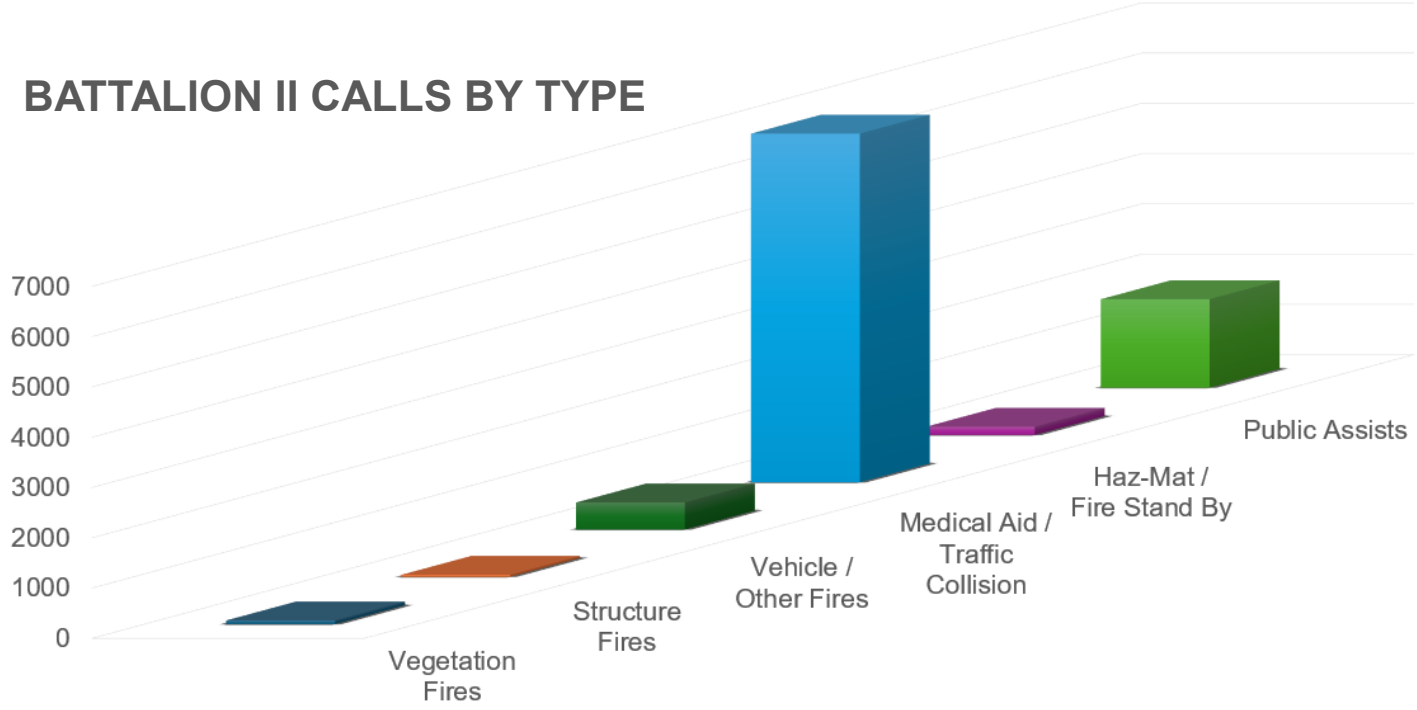


Battalion II encompasses the central part of the County, including the unincorporated areas of Red Bluff, Los Molinos, El Camino, Gerber, Bend, Dairyville, Proberta, Los Flores, Vina, and the City of Tehama. Battalion II is home to CAL FIRE/ Tehama County Fire Headquarters, the Emergency Command Center, and the main automotive fleet maintenance shop. Battalion II is responsible for maintaining the Multi-Casualty Incident (MCI) response trailer, and service testing all the ladders for both Tehama County Fire Department and the CAL FIRE Tehama-Glenn Unit.

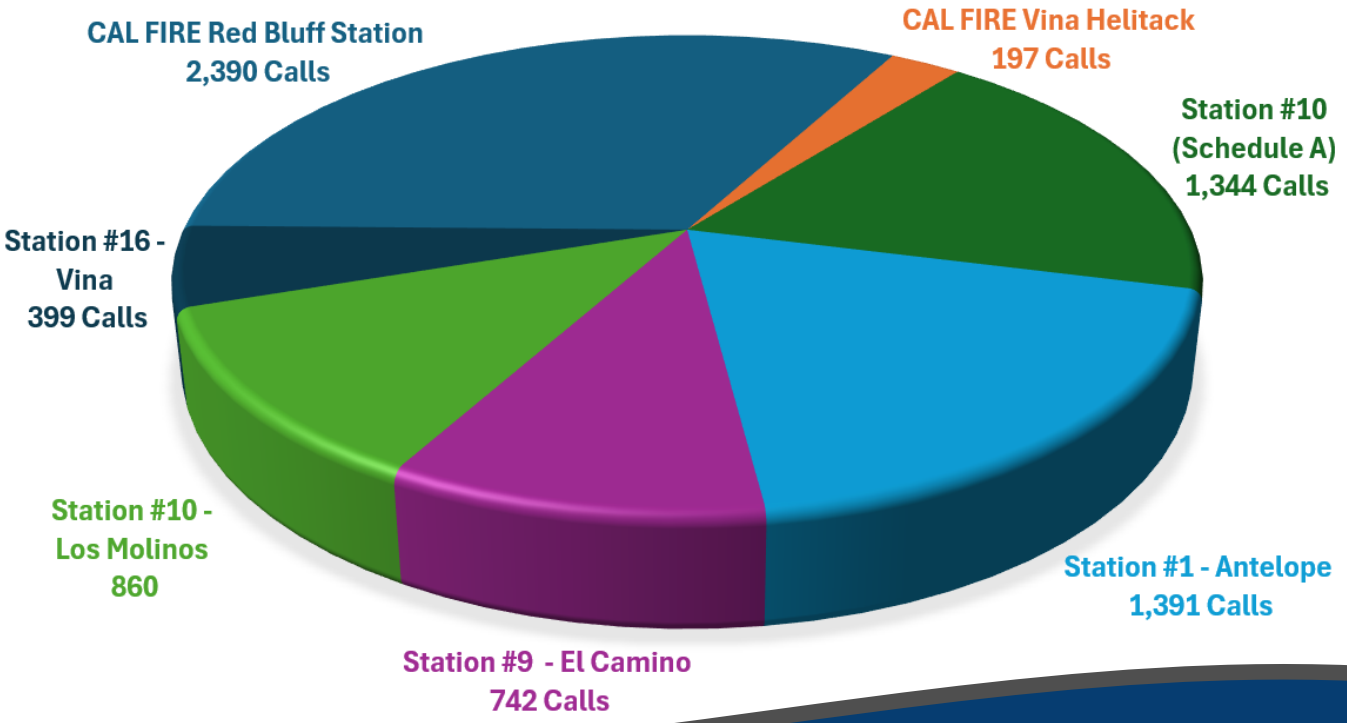
CAL FIRE / TEHAMA COUNTY FIRE

Battalion II Call Volume Breakdown

BATTALION II CALLS BY TYPE



CALLS BY BATTALION II STATIONS



CAL FIRE / TEHAMA COUNTY FIRE

Battalion II Station Breakdown

TCFD STATION 1
Antelope

Established 1973

6 Volunteers

1 Fire Engine
1 Tactical Water Tender
1 Rescue Squad
1 Breathing Support

1,391 Calls

TCFD STATION 5
Bend

Established 1962

NO ACTIVE VOLUNTEERS AT THIS TIME

TCFD STATION 9
El Camino

Established 1958

9 Volunteers

2 Fire Engines
1 Water Tender

742 Calls

TCFD STATION 10
Los Molinos

Established 1961

4 Volunteers

1 Fire Engine
1 Water Tender
1 Rescue Squad

860 Calls

CAL FIRE / TEHAMA COUNTY FIRE

Battalion II Station Breakdown

STATION 10
Los Molinos

Schedule A

1 Fire Captain
3 Engineers
2 Firefighters

1 Fire Engine

1,344 Calls

TCFD STATION 16
Vina

Established 1983

3 Volunteers

1 Fire Engine
1 Tactical Water Tender

399 Calls

CAL FIRE
Red Bluff HQ

Amador Station

2 Fire Captains
4 Engineers
10 Firefighters
3 HFEO's

2 Fire Engines
1 Bulldozer

2,390 Calls

CAL FIRE
Vina Helitack Base

Staffed Year-Round

9 Fire Captains
6 Pilots
4 Engineers
15 Firefighters

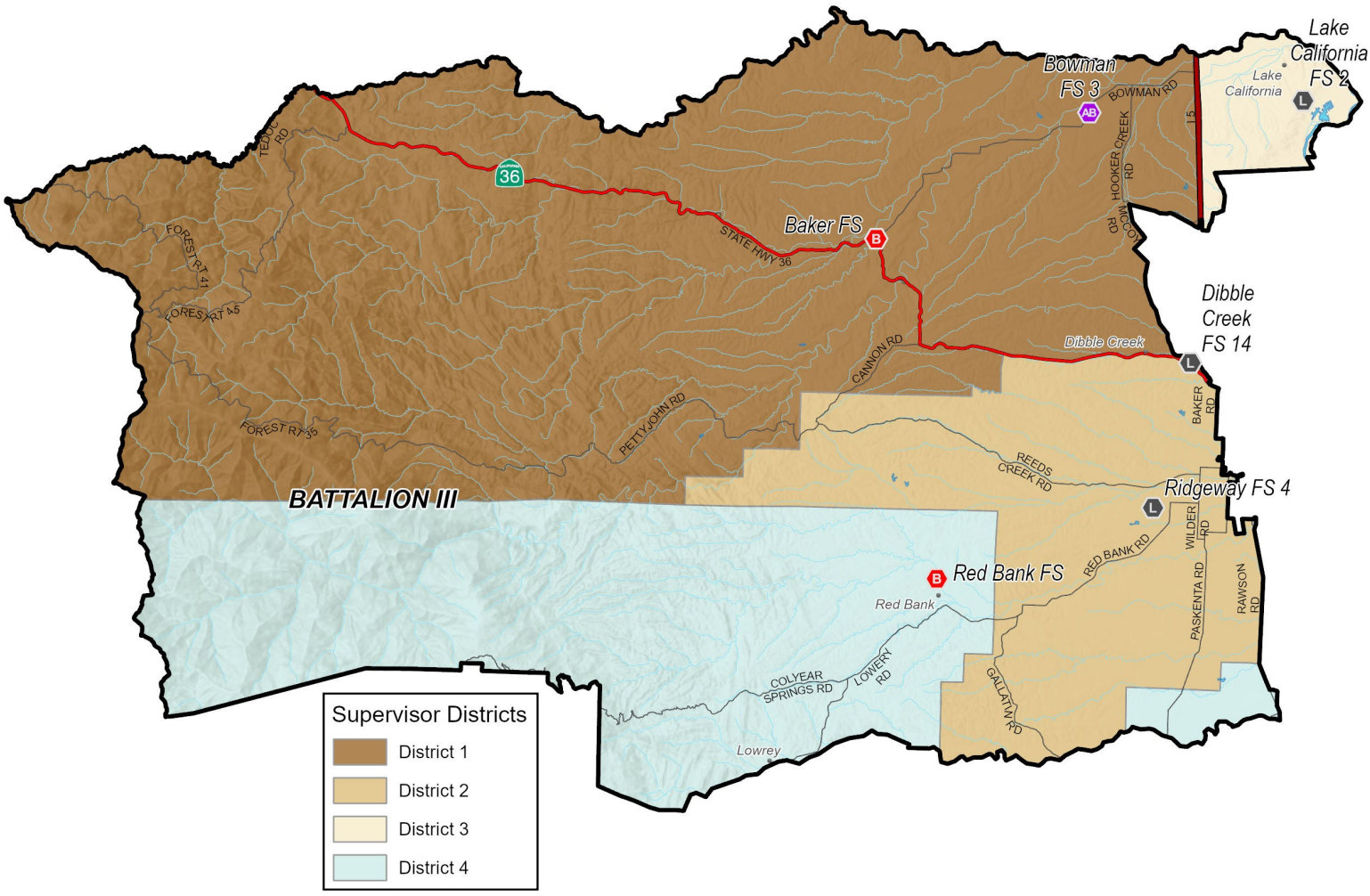
1 Type I Helicopter

197 Calls

BATTALION III - DISTRICTS 1-4

West Division

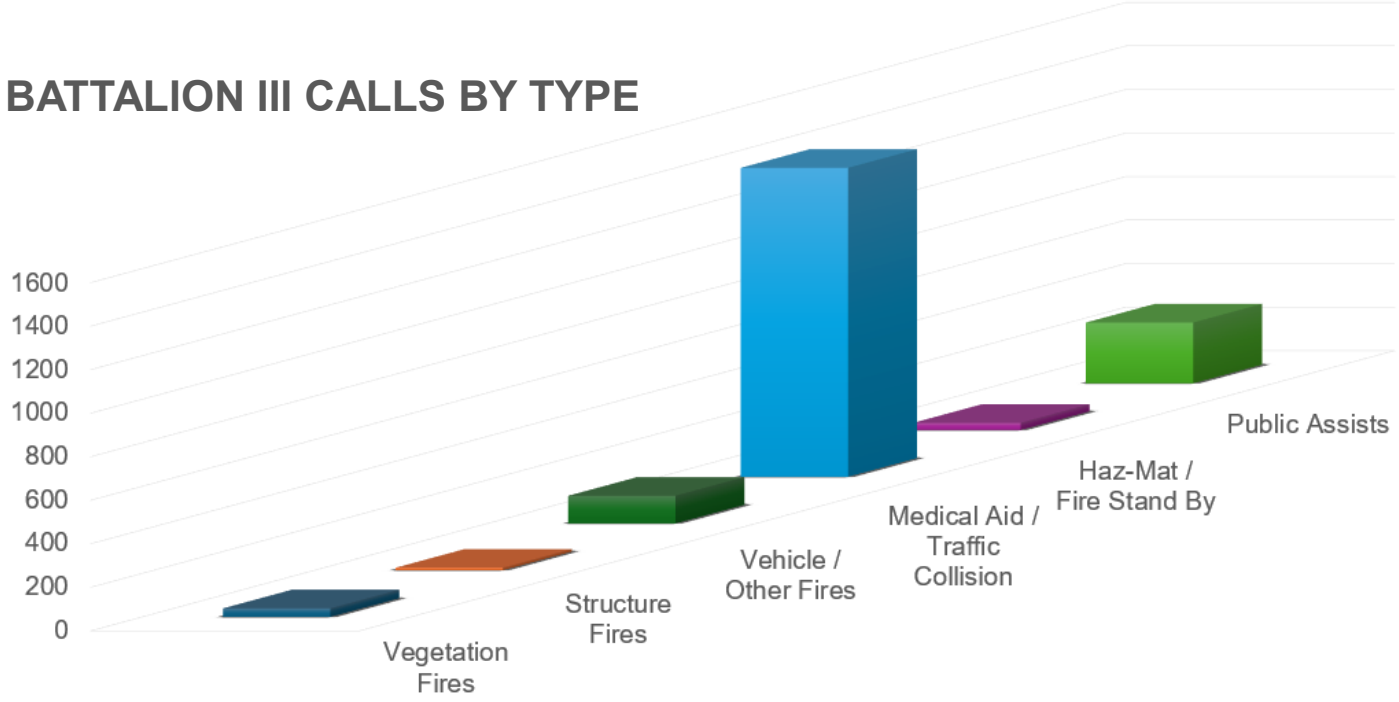
Battalion III is located in the northwest portion of Tehama County and includes the communities of Lake California, Bowman, Dibble Creek, R-Wild Horse Ranch, Ridgeway, and Red Bank. The Battalion spans from the I-5 corridor, through west Red Bluff, to the western border of Tehama County. Battalion III administers the fire hose repair program for both the Tehama County Fire Department and the CAL FIRE Tehama-Glenn Unit.



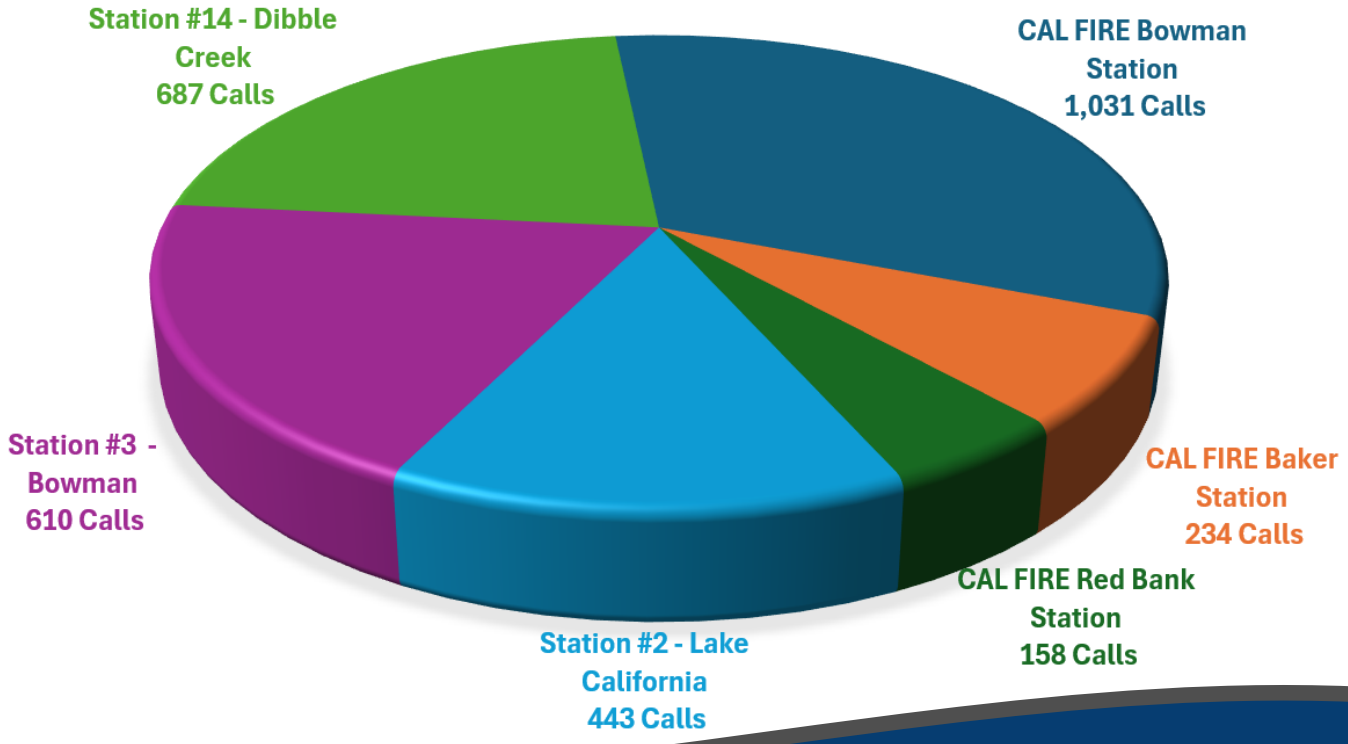
CAL FIRE / TEHAMA COUNTY FIRE

Battalion III Call Volume Breakdown

BATTALION III CALLS BY TYPE



CALLS BY BATTALION III STATIONS



CAL FIRE / TEHAMA COUNTY FIRE

Battalion III Station Breakdown

TCFD STATION 2
Lake California

Established 1973

8 Volunteers

2 Fire Engines

443 Calls

TCFD STATION 3
Bowman

Established 1973

4 Volunteers

1 Fire Engine
1 Water Tender
1 Rescue Squad

610 Calls

TCFD STATION 4
Ridgeway

Established 1980

NO ACTIVE VOLUNTEERS AT THIS TIME

TCFD STATION 14
Dibble Creek

Established 1984

10 Volunteers

2 Fire Engines
1 Tactical Water Tender

687 Calls

CAL FIRE / TEHAMA COUNTY FIRE

Battalion III Station Breakdown

CAL FIRE
Bowman Station
Amador Station

- 3 Fire Captains
- 3 Engineers
- 3 Firefighters
- 1 Fire Engine
- 1,031 Calls

CAL FIRE
Baker Station
Staffed Year-Round

- 2 Fire Captains
- 4 Engineers
- 11 Firefighters
- 2 Fire Engines
- 234 Calls

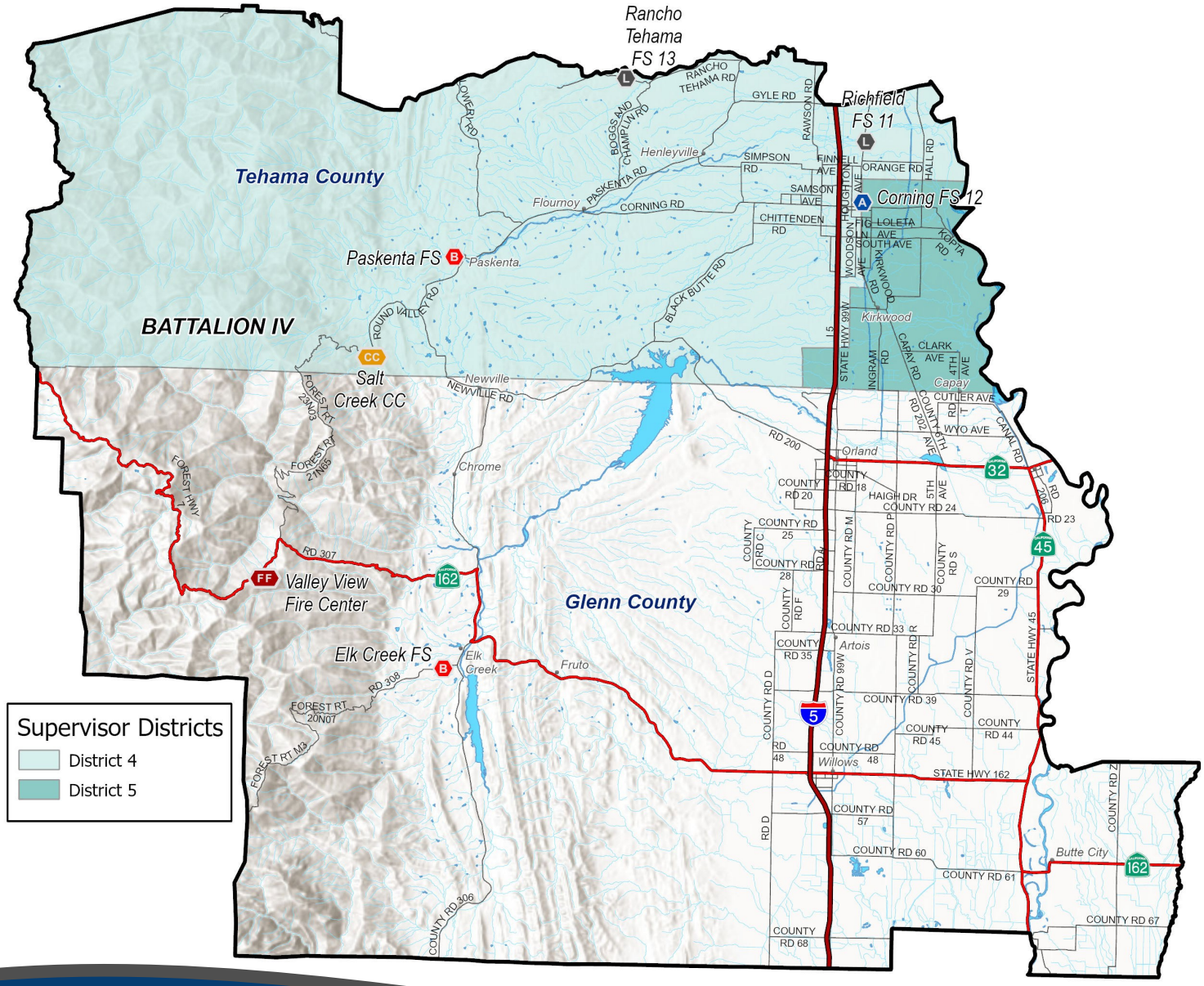
CAL FIRE
Red Bank Station
Staffed Year-Round

- 3 Fire Captains
- 3 Engineers
- 3 Firefighters
- 1 Fire Engine
- 158 Calls

BATTALION IV - DISTRICTS 4 & 5

West Division

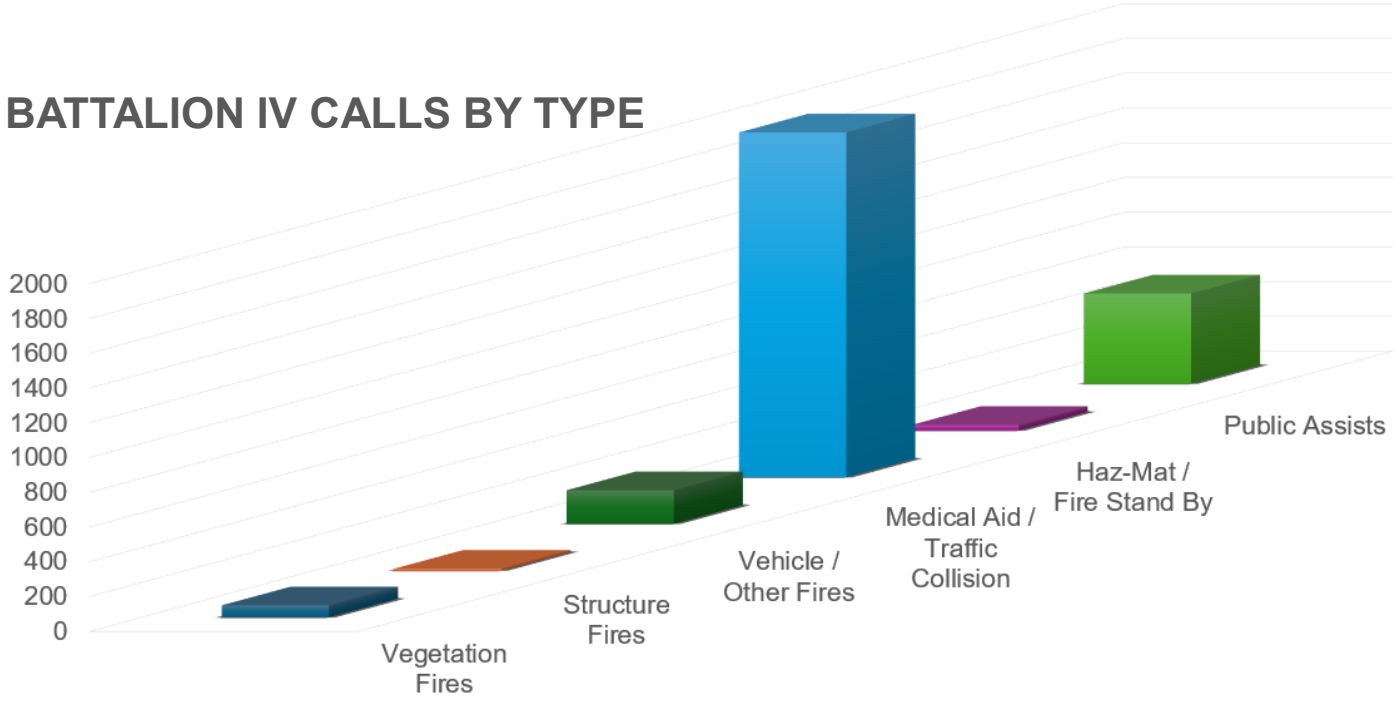
Battalion IV encompasses the southern portion of Tehama County and all of the State Responsibility Areas (SRA) in Glenn County. The Battalion begins at Elder Creek in Tehama County, and runs south to the Glenn-Colusa County line. Communities within the Battalion include Richfield, Corning, Rancho Tehama, Flournoy, Henleyville, Paskenta, Chrome, Grindstone Rancheria, Stonyford, and Elk Creek. Battalion IV is responsible for maintenance for all the Self-Contained Breathing Apparatus (SCBA) and the Water Rescue Program for CAL FIRE/Tehama County Fire Department.



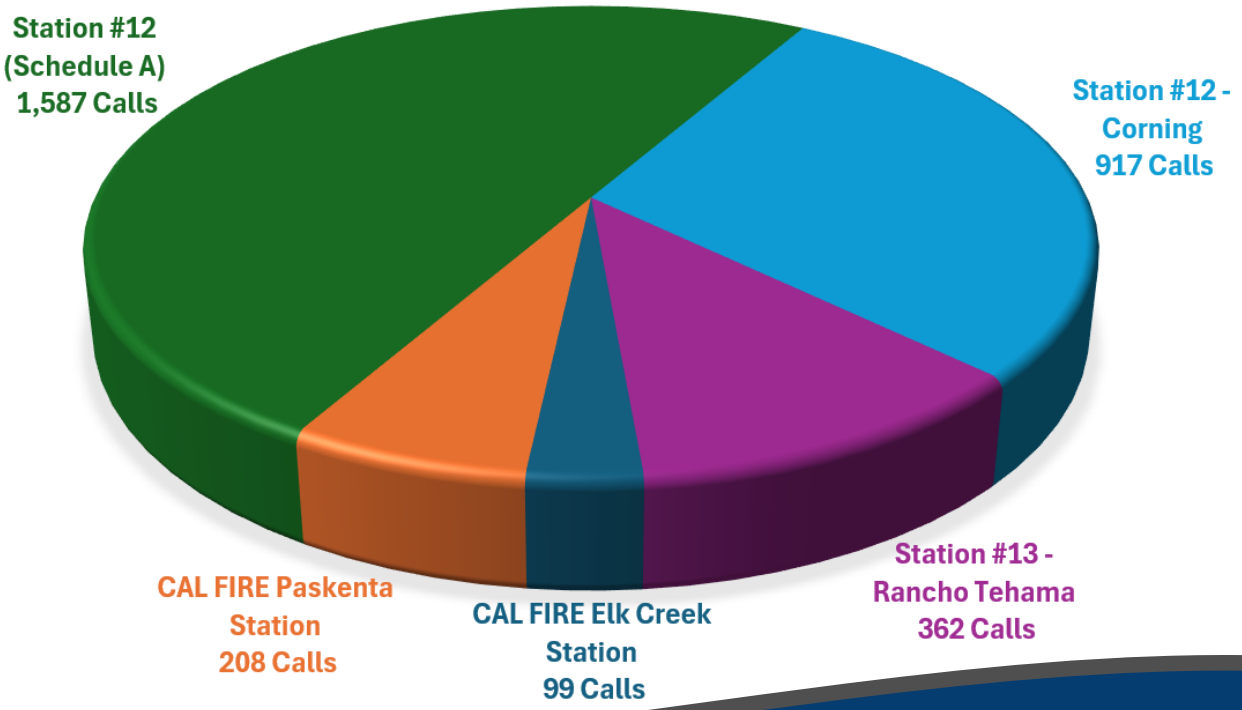
CAL FIRE / TEHAMA COUNTY FIRE

Battalion IV Call Volume Breakdown

BATTALION IV CALLS BY TYPE



CALLS BY BATTALION IV STATIONS



CAL FIRE / TEHAMA COUNTY FIRE

Battalion IV Station Breakdown

TCFD STATION 11
Richfield

Established 1959

NO ACTIVE VOLUNTEERS AT THIS TIME

TCFD STATION 12
Corning

Established 1962

6 Volunteers

2 Fire Engines
1 Water Tender
1 Rescue Squad

917 Calls

TCFD STATION 13
Rancho Tehama

Established 1972

6 Volunteers

2 Fire Engines

362 Calls

STATION 12
Corning

Schedule A

1 Fire Captain
3 Engineers
2 Firefighters

1 Fire Engine

1,587 Calls

CAL FIRE / TEHAMA COUNTY FIRE

Battalion IV Station Breakdown

CAL FIRE
Paskenta Station
Staffed Year-Round

- 2 Fire Captains
- 4 Engineers
- 10 Firefighters
- 2 Fire Engines
- 208 Calls

CAL FIRE
Elk Creek Station
Staffed in Peak Staffing

- 2 Fire Captains
- 4 Engineers
- 10 Firefighters
- 2 Fire Engines
- 99 Calls

CAL FIRE
Salt Creek Conservation Camp

- 12 Fire Captains
- 3 HFEO's
- 3 Fire Crews
- 1 Bulldozer
- 101 Calls

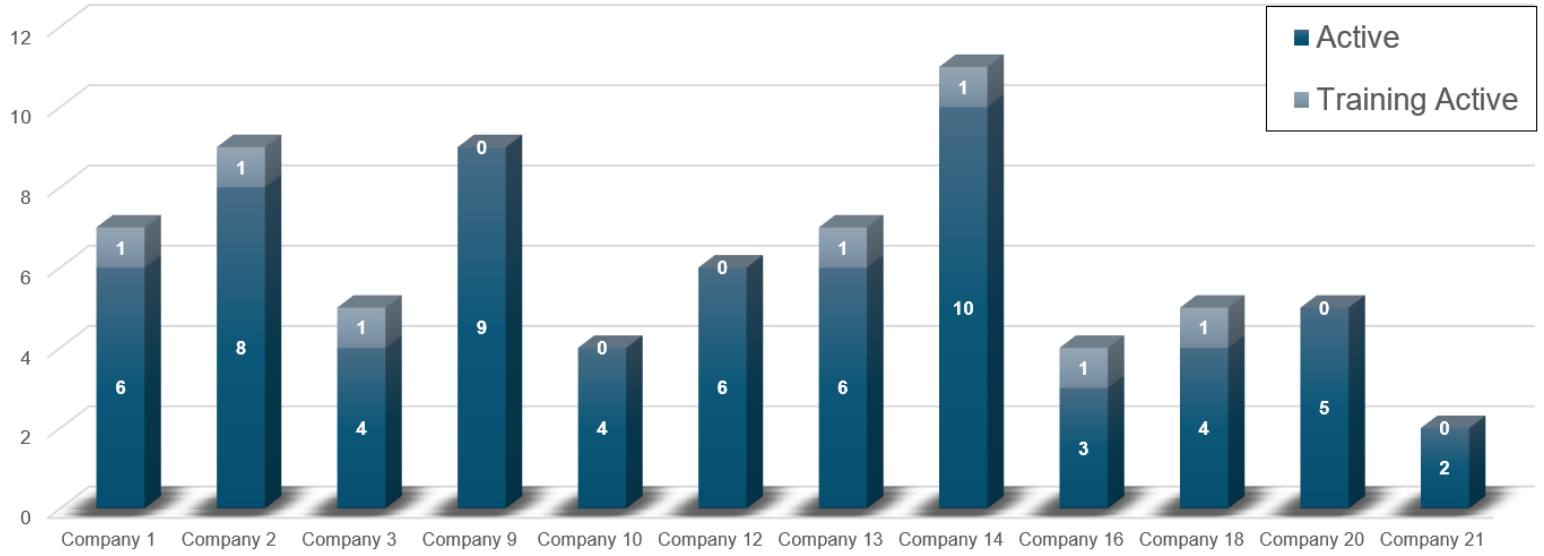
CAL FIRE
Valley View Fire Center

- 10 Fire Captains
- 9 Engineers
- 120 Firefighters
- 3 Fire Crews
- 113 Calls

TEHAMA COUNTY FIRE

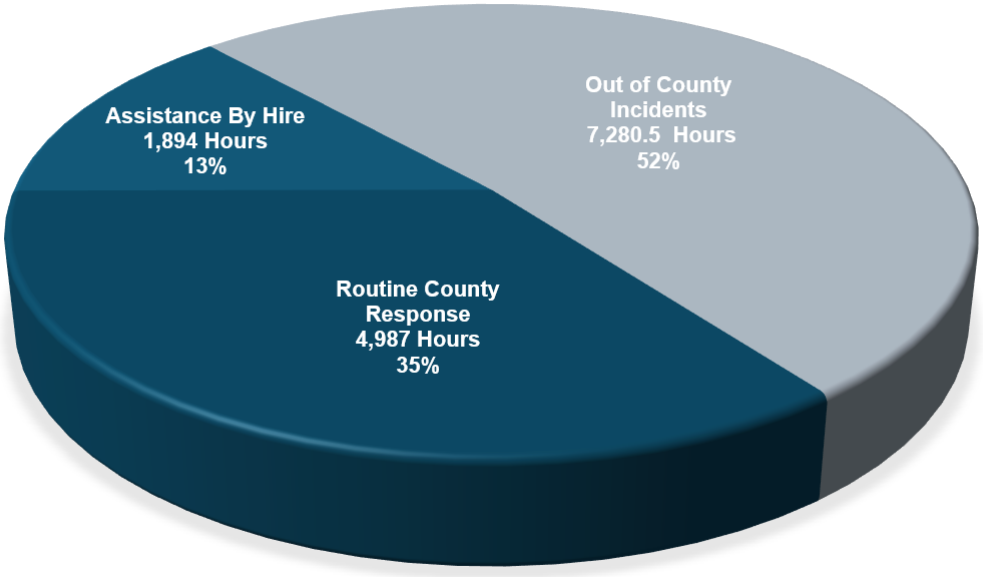
Volunteer Firefighter Breakdown

VOLUNTEER FIREFIGHTERS BY COMPANY



- Assistance By Hire (ABH) hours are accumulated when Volunteer Firefighters are used to staff fire engines at CAL FIRE stations during times of state resource draw-down. The hours are also accumulated when volunteer firefighters are committed to State Responsibility Area fires longer than two hours.
- Routine county response hours are accumulated from everyday calls for service. This includes medical aids, public service requests, traffic collisions, fires, smoke checks, etc.

2025 VOLUNTEER FIREFIGHTER INCIDENT HOURS



- Out of county assignments included 657 hours on the Eaton Fire, 1,944 hours on the Palisades Fire, 1,597.5 hours on the Pickett Fire, and 3,082 hours on the Gifford Fire.

TOTAL INCIDENT HOURS: 14,161

CAL FIRE / TEHAMA COUNTY FIRE

Notable Accomplishments

A 15-year waterproofing coat was applied on the roof at Station 3 – Bowman.	A new roof was installed on the barracks at Station 12 – Corning.	A new well pump and tank was installed at Fire Station 11 – Richfield.
Entered into agreement with First Due Software for Pre-Incident Planning, Fire Inspections, and Response Routing.	Purchased Tablet Command for 'Schedule A' Engines.	Received Final Approval of Hazard Mitigation Plan.
A new OAIII, Sarah Longchamps, was hired for Training, and later moved to full time coverage at the Fire Marshal's Office.	Purchased 2 used fire engines from Butte County Fire Department.	Water Tenders 914 and 916 were delivered and placed in service. Purchase was approved by the B.O.S. on 12/6/2022.
Two new F-250 pickups were placed in service, for the Fire Marshal and the Training Captain.	Purchased 6 handheld BK radios with a Homeland Security Grant.	Five new Type 6 Engines were placed in service.
Purchased Tactical Wildland Pants for Volunteers to ensure the best PPE is available.	Implemented PPE tracking program including compliance inspections.	Purchase of new Type 1 Fire Engine was approved by the B.O.S. on 12/16/2025. It will be at Station 12 – Corning.
Updated the Auto Aid Agreement with Corning City Fire Department.	Drilled a new well at Station 21 - Paynes Creek, which was destroyed during the Park Fire.	Purchased additional PPE for Volunteers with the VFC Grant.

TEHAMA COUNTY FIRE
Volunteer Training Requirements

REQUIRED TRAINING TO BECOME AN ACTIVE VOLUNTEER FIREFIGHTER IN TEHAMA COUNTY

Mandated training prior to responding to incidents:

- 32-hour Basic Operations Class
- 24-hour Hazardous Materials FRO
- 32-hour Public Safety-First Aid (including CPR/AED)
- 4-hour Communicable Disease Awareness
- 2-hour Defensive Driver

To remain active, TCFD Volunteer Firefighters must attend trainings, complete annual recertifications, and complete their annual Respiratory Protection Program (RPP) review.

- 4-hour Public Safety-First Aid (re-cert)
- 2-hour Communicable Disease Awareness (re-cert)
- 4-hour C.P.R. (re-cert)
- 4-hour Hazardous Materials FRO (re-cert)

94
Initial Training Hours

48
Required Annual Training Hours



67
Current Active Volunteers

7
Training Active Volunteers

8
New Volunteer Applicants

TYPICAL VOLUNTEER FIREFIGHTER DUTIES

As a member of TCFD, you will respond to a full range of all-risk emergencies. This includes structure, vegetation, and vehicle fires, as well as medical aids, traffic collisions, and other emergencies. You may also assist in facility, grounds, and equipment maintenance.

CAL FIRE / TEHAMA COUNTY FIRE

Training Bureau

The CAL FIRE/Tehama County Fire Department (TCFD) Training Bureau is dedicated to ensuring the highest quality service to the public by developing the skills and capabilities of both career and volunteer personnel. The Training Bureau is staffed by one Battalion Chief, three Fire Captains, and one Analyst I, ensuring all trainings are designed to be efficient, effective, and aligned with the needs of the community, the Department, and all personnel.

In 2025, the Training Bureau provided instruction and support to approximately 74 active and training active TCFD Volunteer Firefighters. Training is presented through a combination of hands-on exercises, classroom instruction, and online courses. Online courses are provided through Vector Solutions, a cost-effective, self-paced platform that tracks certifications and maintains vital training records.

Collectively, TCFD volunteers completed 2,049 hours of training in 2025, strengthening departmental readiness, enhancing firefighter safety, and improving community protection.



296

Cumulative Monthly Training Hours

2,049

Yearly Training Hours



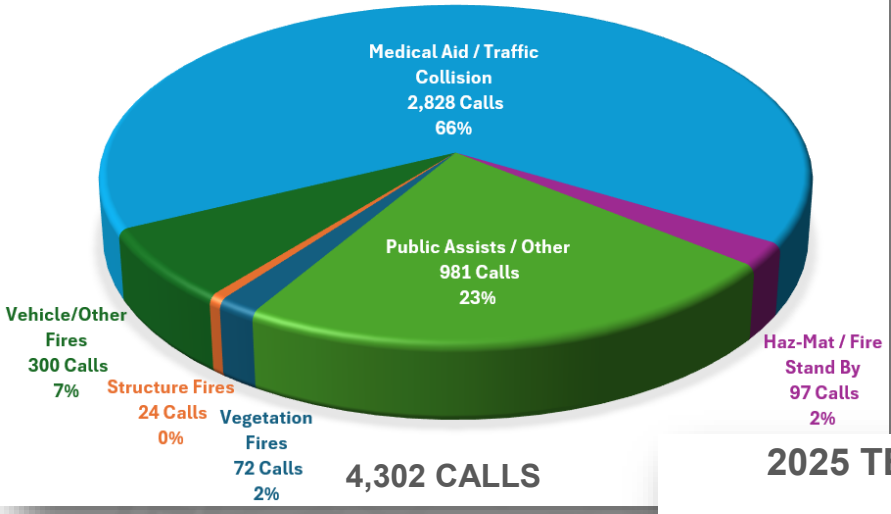


RED BLUFF ECC
EMERGENCY COMMAND CENTER

The CAL FIRE Tehama-Glenn Unit Emergency Command Center (TGU ECC) is a full-service command and control center that provides dispatch services to state and local fire agencies within Tehama and Glenn Counties. A total of 28 fire stations, 2 conservation camps, 1 fire center and 1 helitack base are dispatched by the TGU ECC. The TGU ECC is also contracted to provide dispatch services to Dignity Health Ambulance (serving St. Elizabeth Hospital) and the Red Bluff City Fire Department.

The TGU ECC is a secondary public safety answering point (PSAP) that is staffed 24 hours, 7 days a week, 365 days a year. The TGU ECC staffing consists of 1 Battalion Chief, 6 Fire Captains, 1 Communications Supervisor and 5 Communications Operators. In 2025, the TGU ECC dispatched 14,517 calls for service. The pie charts below depicts the 4,302 dispatched calls in the LRA* within Tehama County. There were an additional 2,882 dispatched calls in the SRA** within Tehama and Glenn Counties.

2025 TEHAMA COUNTY LRA INCIDENT TOTALS

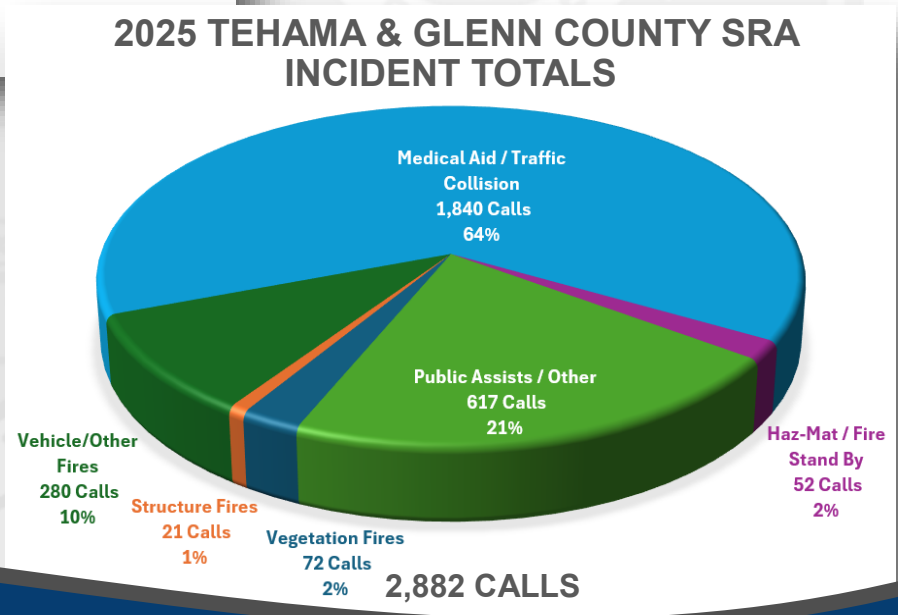


TOTAL COMBINED CAL FIRE/TCFD CALLS: 7,184

TOTAL ECC DISPATCHED CALLS CALLS: 14,517

(Total is for all agencies dispatched including CAL FIRE/TCFD)

2025 TEHAMA & GLENN COUNTY SRA INCIDENT TOTALS



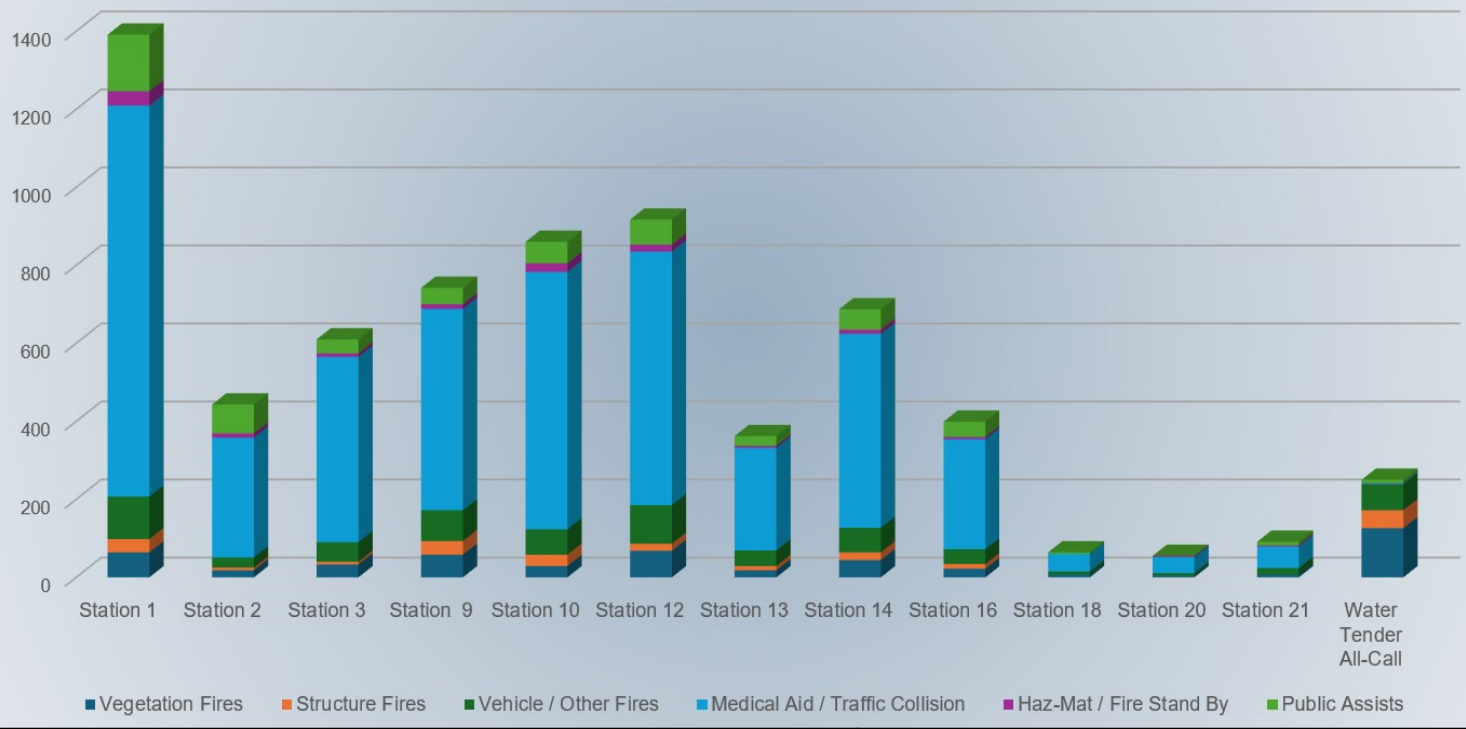
*Local Responsibility Area (LRA)

**State Responsibility Area (SRA)

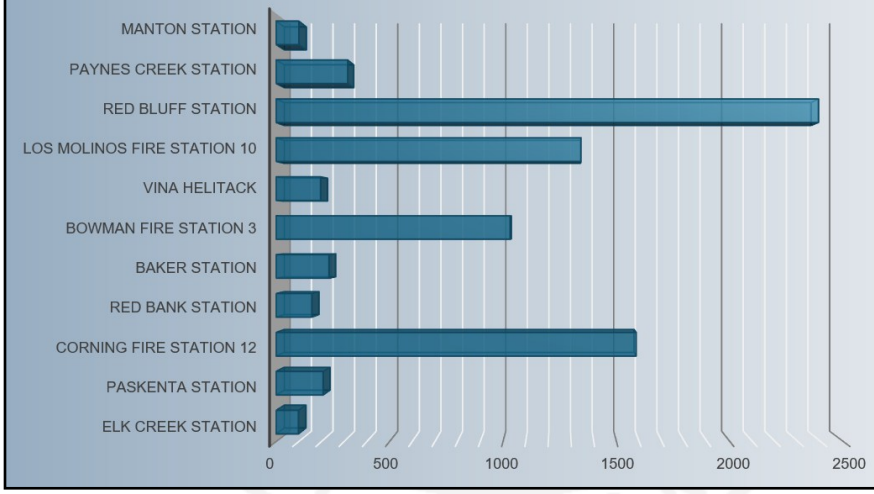
CAL FIRE / TEHAMA COUNTY FIRE

Call Volume Breakdown

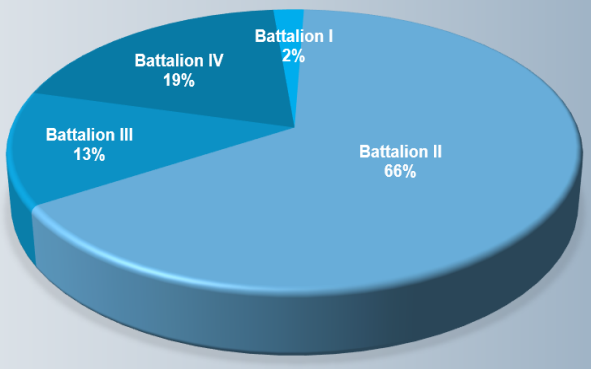
CALL VOLUME BY TEHAMA COUNTY FIRE STATIONS



CALL VOLUME BY CAL FIRE STAFFED STATIONS



CALL VOLUME BY BATTALIONS



PUBLIC INFORMATION (PIO)

Education & Community Events

The Information and Education staff participated in over 70 events in 2025, including the Red Bluff Round-Up, Tehama District Fair, Manton Apple Festival, Corning Olive Festival, Red Bluff and Corning Christmas Parades, and the Marine Corps Reserve Toys for Tots Toy Drive. Personnel also attended multiple Career Day events throughout the county. Approximately 24,000 public contacts were made during these events. CAL FIRE/Tehama County Fire Department, and Volunteers in Prevention (VIP's) personnel completed approximately 1,400 hours supporting fire prevention events. 1,000 media contacts were made providing information on current emergencies, as well as general fire and life safety information.

Information and education staff continue social media posts on volunteer opportunities, fuel reduction projects, training, public events, and emergency incidents that have taken place in the Tehama-Glenn Unit. Content is posted on CAL FIRE/TCFD social media accounts. The CAL FIRE/TCFD Facebook Page has 18,000 followers and the CAL FIRE/TCFD "X" Page has 3,685 followers.









CAL FIRE / TEHAMA COUNTY FIRE

Mobile Equipment & Repair

The CAL FIRE/Tehama County Fire Automotive Program consists of a Forestry Equipment Manager, four state mechanics, two county mechanics, and nine state Heavy Fire Equipment Operators. The automotive program utilizes four different shop locations, one at Red Bluff Headquarters, and one at each of the unit's conservation camps and fire center, to maintain over 235 pieces of state equipment and 71 pieces of county equipment.

Automotive program staff have the expertise and knowledge to repair equipment and fabricate new parts when necessary, providing emergency repairs around the clock. Staff receive up-to-date training on fire pump repairs and electronic controlled devices used on today's fire apparatus by attending annual State Fire Marshal training courses.

Over 95% of all repairs are done in-house, reducing the overall cost of maintaining the fleet, especially when compared to outsourcing these services. With an average fleet age of over 21 years, the county's fire engines, water tenders, and rescue squads rely on in-house repairs to keep the fleet in service and ready to respond to emergency calls.

TEHAMA COUNTY FIRE & CAL FIRE TGU RESOURCES

TEHAMA COUNTY FIRE DEPARTMENT		CAL FIRE TEHAMA-GLENN UNIT	
FIRE STATIONS	15	FIRE STATIONS	8
FIRE ENGINES	27	FIRE ENGINES	19
RESCUE SQUADS	6	BULLDOZERS	3
WATER TENDERS	10	HELITACK BASE	1
INCIDENT/BREATHING SUPPORT UNIT	1	FIRE CENTER	1
ADMINISTRATION VEHICLES	10	CONSERVATION CAMPS	2
HAZMAT DECON SUPPORT UNIT	1	LOOKOUTS	3
MCI TRAILER	1	EMERGENCY COMMAND CENTER	1



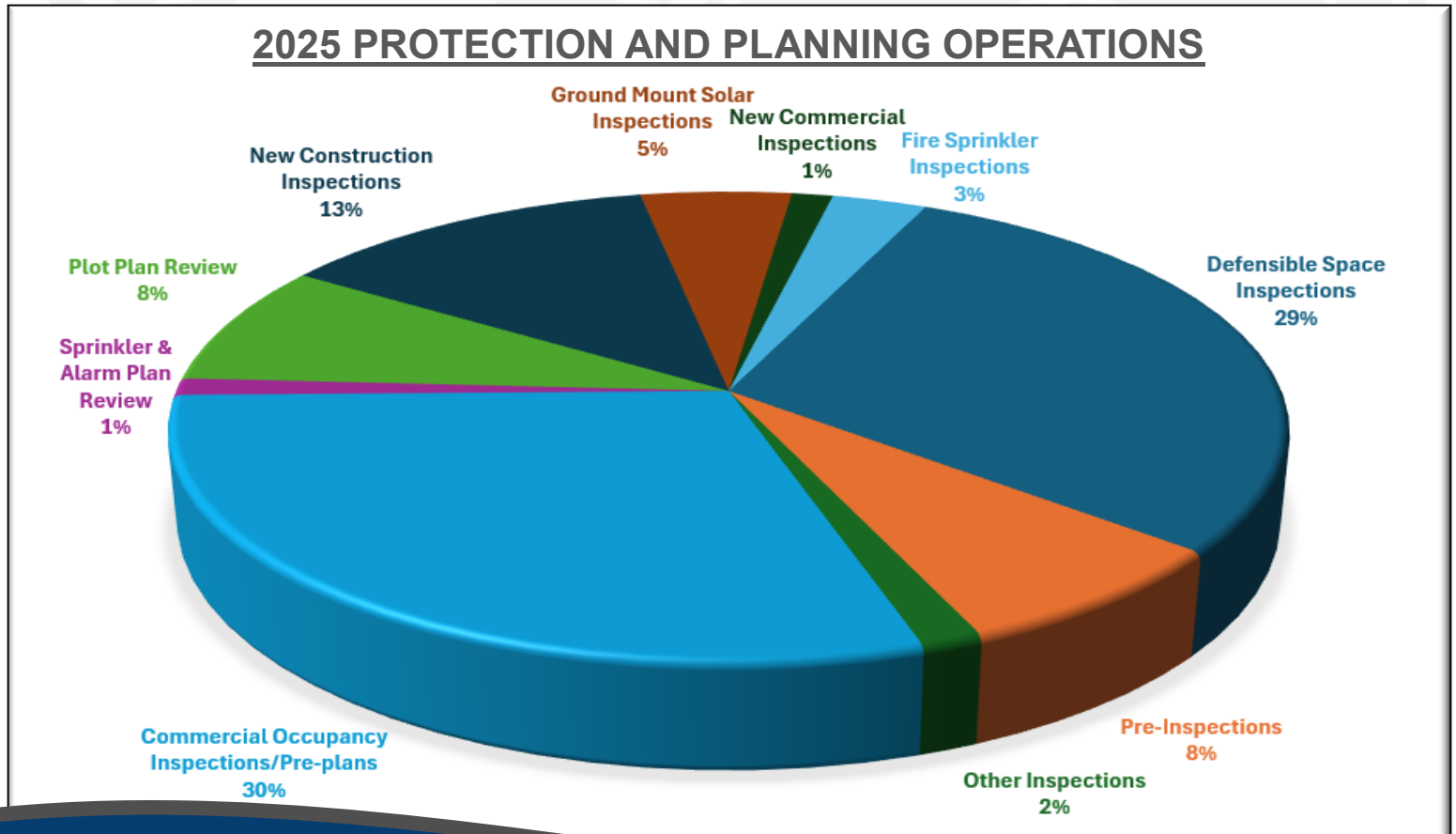


CAL FIRE / TEHAMA COUNTY FIRE

Protection & Planning Bureau

The Tehama County Fire Protection and Planning Bureau consists of the Tehama County Fire Marshal, two Tehama County Fire Safety Inspectors, and one Office Assistant III. As mandated by California Fire Code and Tehama County Ordinances, the Fire Marshal's Office enforces fire safety standards while providing direction, information, and education to the citizens of Tehama County. These standards prevent injury to the general public, as well as reducing fire and production loss to commercial properties. The Fire Marshal is an active member of the Tehama County Technical Advisory Committee (TAC), where new subdivisions, parcel splits, roads, and special developments within Tehama County are reviewed and conditioned to meet land development standards.

During 2025, the Tehama County Fire Safety Inspectors completed 2,897 total facility inspections. The Inspectors drove 18,105 miles, logged 968 hours of inspections/public education contacts, and answered over 1,215 phone calls. Of the total inspections, 938 were defensible space inspections and 1,959 were new building/commercial compliance inspections within Tehama County. Inspectors also participated in events throughout the year, including the Tehama District Fair, 4th of July Firework enforcement patrols, and community parades.



TEHAMA GLENN UNIT

Pre-Fire Planning Program

The Tehama-Glenn Unit Pre-Fire Planning program is a critical component of California's strategy to mitigate wildfire risks and protect communities. Crews from Ishi Conservation Camp, Salt Creek Conservation Camp, Valley View Fire Center, and fire station personnel work diligently on fuel reduction projects within Tehama County. The goals of the fuel reduction efforts are to:

Reduce Fire Hazard and Risk:

Fuels Reduction: By reducing the amount of flammable material, the program helps to slow the spread of wildfires, reduce their intensity, and protect communities.

Strategic Planning: The program aligns with state and federal wildfire plans, ensuring a coordinated approach to emergencies.

Protect Lives and Property:

Community Protection: By targeting high-risk areas, the program helps to safeguard homes, businesses, and critical infrastructure.

Evacuation Planning: The program encourages emergency preparedness and evacuation planning to minimize loss of life and property damage.

Community Engagement: Effective communication and collaboration with local communities are essential for successful implementation of the program.

Preserve Ecosystems:

Forest Health: By reducing fuel loads, the program helps to improve forest health and reduce the risk of catastrophic wildfires that can devastate ecosystems.

Climate Change Mitigation: Healthy forests act as carbon sinks, helping to mitigate climate change. By reducing wildfire risk, the program contributes to long-term forest health and carbon sequestration.

2025 FUELS REDUCTION IN TEHAMA COUNTY



FIRE PREVENTION

Law Enforcement Bureau

In 2025, the CAL FIRE Tehama-Glenn Unit Fire Prevention Bureau observed an increase in fires across both the State Responsibility Area (SRA) and Local Responsibility Area (LRA). Bureau Law Enforcement Officers investigated a total of 265 fires, up from 221 investigations compared to the previous year. Of these, 134 fires occurred within the LRA. The bureau investigated 18 arson-related fires in the LRA and 6 arson-related fires in the SRA last year.

The estimated total loss from fires in the LRA was $2,666,220, while the total property saved was estimated at $17,385,500. CAL FIRE Prevention and Law Enforcement Officers conducted thorough investigations that led to arrests or citations for numerous human-caused fires, with multiple arson-related cases still under active investigation. Escaped control burns continue to be a leading cause of wildland fires. Through ongoing public education initiatives, the bureau remains committed to reducing preventable fires and promoting community safety.

CAL FIRE, in partnership with Tehama County Fire, continued conducting defensible space inspections in both the SRA and LRA. Utilizing State-funded Defensible Space Inspectors alongside County Fire Inspectors, a total of 11,564 inspections were completed. These inspections provided property owners with education, guidance, and enforcement to maintain defensible space around structures, further enhancing wildfire safety.

DEFENSIBLE SPACE

Local Responsibility Area (LRA)

938 Inspections

State Responsibility Area (SRA)

10,626 Inspections

TEHAMA COUNTY FIRE

Volunteer Years Of Service

45 TO 50 YEARS

Al Blomquist Cliff Rowen

40 TO 45 YEARS

John Frehse

Karl Anderson

Ruth Ann Rowen

30 TO 40 YEARS

Steve Zane

Curt Hewitt

Dan Foster

Dave Doughty

John Lacy

Ken Johnson

Pam Anderson

Warren Price

20 TO 30 YEARS

Bob Griffith

James White

John Southworth

Karen Brose

Marcia Burchiel

Marion Rocksvold

Robert Cords

William Spidle

10 TO 20 YEARS

Brandon Votaw

Chetwyn Chong

Cody Lester

Joseph Medellin

Kevin Wade

Larry Dagen

Marnie Beitz

Mary Moreland

Nicholas Simpson

Sherri Burns

5 TO 10 YEARS

Aaron Latourell	Christopher Wikeen	Ross Palubeski
Ariana Ventura	Halley Rowen	Sarah Mayberry
Brad Beecham	Jason Long	Steven Gothan
Bryan Jennings	Niklas Beeman	Trevor Brooke

0 TO 5 YEARS

24 Volunteers

COMBINED YEARS OF EXPERIENCE

1,000 Years of Service

TOTAL AVERAGE EXPERIENCE

15 Years of Service

Our volunteer firefighters demonstrate a strong sense of duty by dedicating consistent effort, along with their time and skills to respond to the needs of our community. Their reliable commitment and professionalism are essential to the effective operation of the department.

Note: Longevity updated July 1 each year per Resolution 2014-64.

Dedicated to the protection of life, property, and environment









CALIFORNIA DEPARTMENT OF FORESTRY & FIRE PROTECTION
CAL FIRE
SINCE 1885

TEHAMA COUNTY CALIFORNIA
BRIT

TEHAMA FIRE RESCUE COUNTY FIRE





TEHAMA COUNTY FIRE DEPARTMENT

Monty Smith - Unit / Fire Chief

604 Antelope Boulevard, Red Bluff, CA 96080

530-528-5199

www.tehamacountyfire.org





www.facebook.com/CALFIRETGU

www.instagram.com/calfiretgu_tcfd

https://x.com/CALFIRETGU

Tehama County

Agenda Request Form

File #: 26-0279 **Agenda Date:** 3/17/2026 **Agenda #:** 14.

FACILITIES MAINTENANCE - Director Levi Conner

Requested Action(s)
a) DONATION - Request approval and authorization for the Facilities Maintenance Director to accept the donation of gravel for Cone Grove Park from Civil War Days Third Excelsior Association, with a value of approximately $500

Financial Impact:
The gravel is being donated at no cost to the County. Facilities may incur minor staff time associated with placement and grading of the material.

Background Information:
The Third Excelsior Association has offered to donate $500 worth of gravel for use at Cone Grove Park to assist with site improvements, specifically the area around the main driveway leading to and around the tin building.

Cone Grove Park is a County-owned facility that provides recreational opportunities and serves as a venue for community events, including the annual Civil War Days. The event attracts visitors from within and outside the County and promotes community engagement and tourism.

Accepting this donation will assist in maintaining and improving park infrastructure and support the continued collaboration between the County and community organizations that utilize County facilities for public events.

Third Excelsior Association
14730 McCoy Rd., Red Bluff, CA 96080
Ph: (530) 526-8320
Ph: (530) 200-0497

February 12, 2026

Attn: Levi Conner
Re: Donation of gravel for Cone Grove Park

Hello Levi,

This letter is to confirm the Third Excelsior Association's desire to donate $500.00 worth of gravel/road base for use at Cone Grove Park, specifically the area around the main driveway leading to and around the tin barn.

You and your team have been excellent hosts for our Civil War Days-Red Bluff event these past three years and we would like to donate this material as a gesture of our thanks and appreciation.

We intend to purchase this material from Riverside Landscape with a delivery time convenient to you and them ahead of our April 25-26, 2026 event.

If you have any questions, please feel free to contact me any time at 527-8590 or 526-8320. Thank you again.

Sincerely,

Rick Barram, Event Coordinator
Civil War Days-Red Bluff

Third Excelsior Association
EIN: 46-0859470

Tehama County

Agenda Request Form

File #: 26-0295 **Agenda Date:** 3/17/2026 **Agenda #:** 15.

AUDITOR / CONTROLLER - Auditor / Controller Krista Peterson

Requested Action(s)

a) INFORMATIONAL PRESENTATION - PARS 115 Trust

Financial Impact:

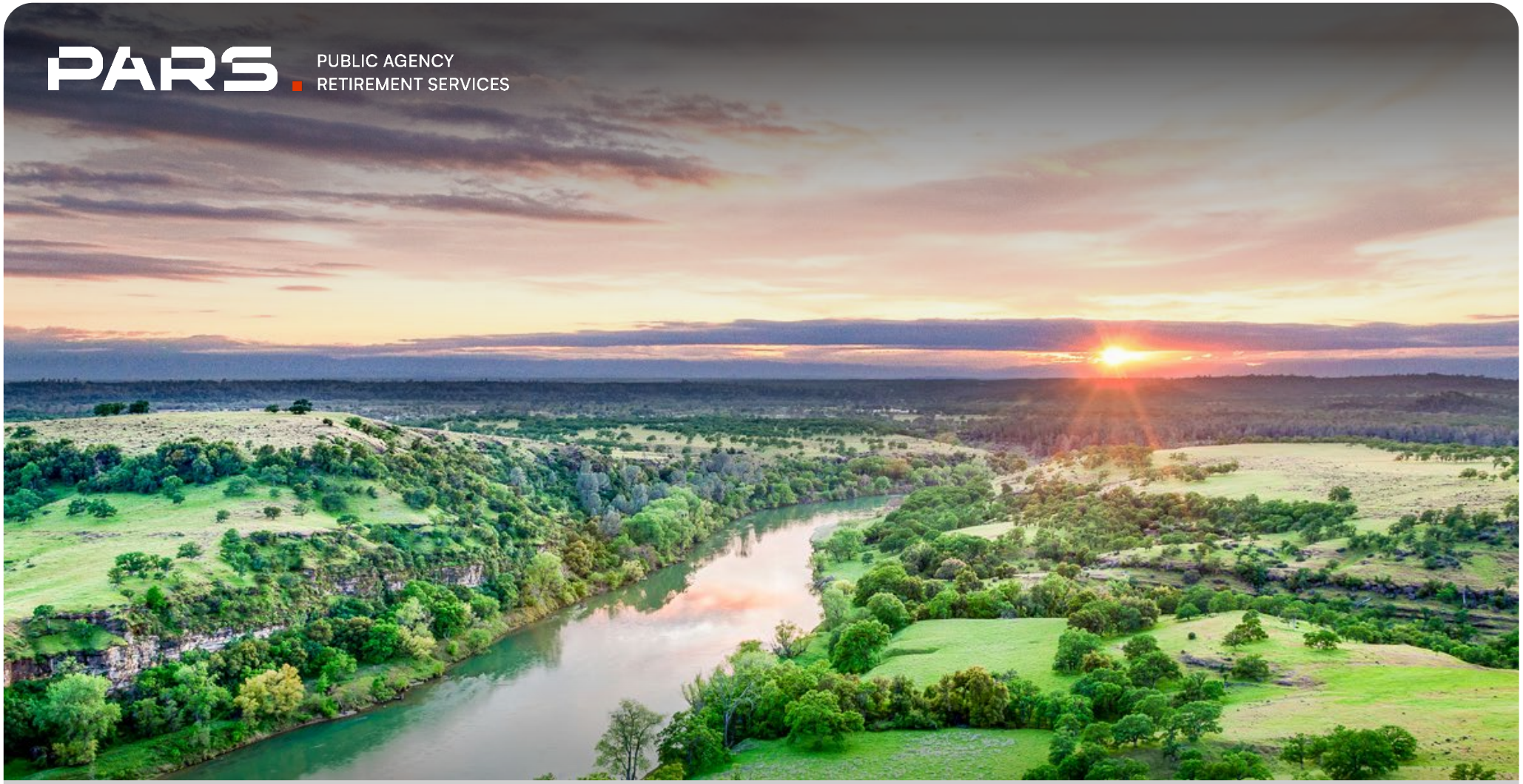
No financial impact

Background Information:

The County is invested in the CalPERS Retirement program investment pool for current and retired employees. CalPERS identified and quantified the County's Unfunded Accrued Liability (UAL) within that pool. At that time, a PERS Adhoc committee was formed, and they worked with a consultant to develop an Unfunded Accrued Liability Management Policy. The policy was intended to provide a road map for current and future generations of management to inform and guide in the process of considering and choosing options to address the UAL.

Resolution 2022-13, the adoption of the Public Agencies Post-Employment Benefits Trust, administered by Public Agency Retirement Services (PARS) was approved on February 2, 2022.

PARS PUBLIC AGENCY RETIREMENT SERVICES



COUNTY OF TEHAMA

PARS 115 Trust – Pension Rate Stabilization Program Plan Client Review

March 17, 2026

CONTACTS

PARS PUBLIC AGENCY RETIREMENT SERVICES

Carter Kimberly
Senior Consultant
(800) 540-6369 x102
ckimberly@pars.org

Alexandra Irving
Senior Client Services Coordinator
(800) 540-6369 x105
airving@pars.org

pfm asset management

Andrew Brown, CFA
Director, Senior Portfolio Manager
(415) 796-5057
andrew.brown1@pfmam.com

Chad Stapleton
Institutional OCIO Relationships Manager
(720) 275-4108
chad.stapleton@pfmam.com

PFM Asset Management is a division of U.S. Bancorp Asset Management, Inc. See additional disclosures at the end of this presentation

PARS 115 TRUST TEAM

As of December 31, 2025

Trust Administrator & Consultant*

PARS PUBLIC AGENCY RETIREMENT SERVICES

- Serves as record-keeper, consultant, and central point of contact
- Sub-trust accounting
- Coordinates all agency services
- Monitors plan compliance (IRS/GASB/State Government Code)
- Processes contributions/disbursements
- Hands-on, dedicated support teams

40+	2,300+	1,100+	550+	750K+	$10.8 B+
Years of Experience (1984-2026)	Plans under Administration	Public Agency Clients	115 Trust Clients	Plan Participants	Assets under Administration

** See important information regarding PARS in the Disclaimer page at the end of the presentation.*

Trustee

usbank

- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts
- Safeguard plan assets
- Oversight protection as plan fiduciary
- Custodian of assets

163	$11.0T
Years of Experience (1863-2026)	Assets under Administration

Investment Manager

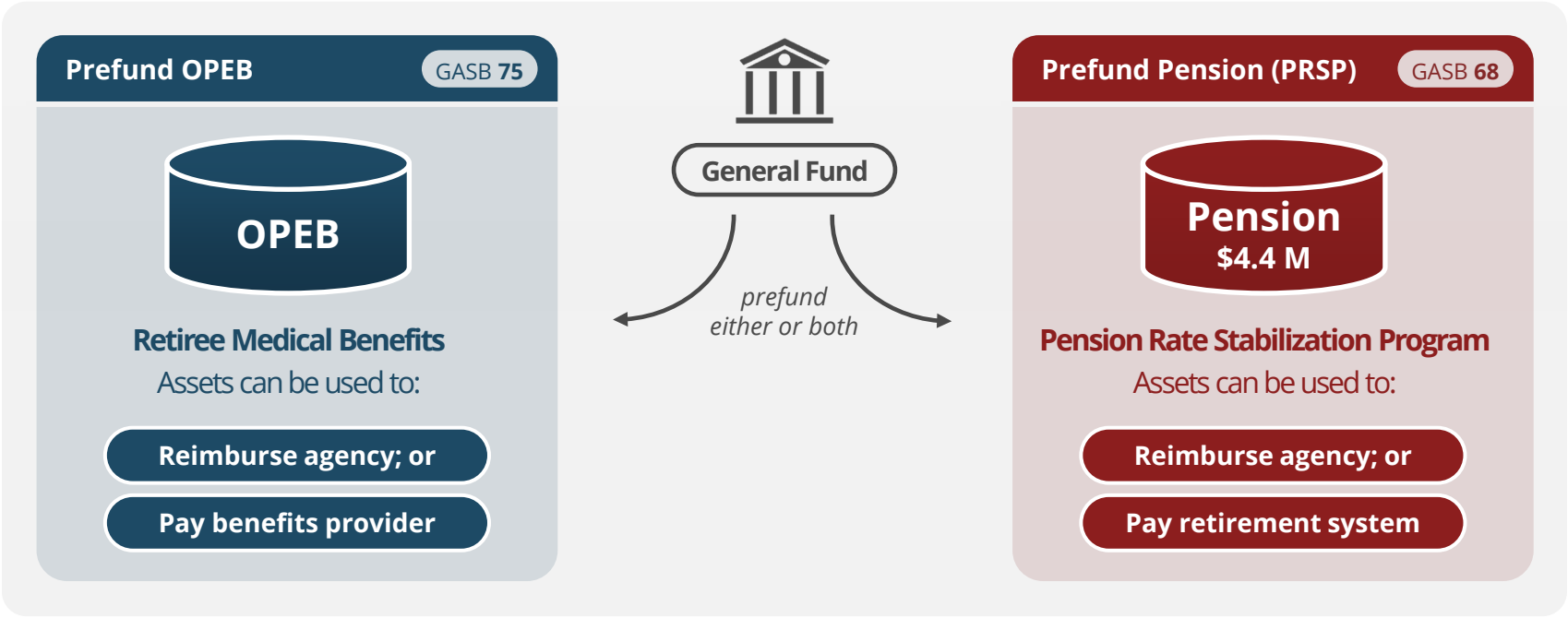
pfm asset management

- A division of U.S. Bancorp Asset Management, Inc.
- Fixed income and multi asset portfolios
- Strategic Blend and Index platform options
- Customized portfolios (with minimum asset level)

41	$254.9B*
Years of Investment Experience *(As of 12/31/2025)*	Assets under Management & Advisement

**Please see disclosures at the end of this presentation*

PARS IRS-APPROVED SECTION 115 TRUST



Subaccounts

OPEB and pension assets are individually sub-accounted, and can be divided by dept., bargaining group, or cost center.

Financial Stability

Assets in the PARS Section 115 Combination Trust can be used to address unfunded liabilities.

Flexible Investing

Allows separate investment strategies for OPEB and pension subaccounts.

Anytime Access

Trust funds are available anytime; OPEB for OPEB and pension for pension.

Economies-of-Scale

OPEB and pension assets aggregate and reach lower fees on tiered schedule sooner – saving money!

No Set Up Cost or Minimums

No set-up costs, no minimum annual contribution amounts, and no fees until assets are added.

SECTION 115 TRUST BACKGROUND

- Section 115 Trusts are used by local governments to fund essential governmental functions (i.e., pension benefits and retiree health care) into an irrevocable trust
- The PARS Trust received the first IRS Private Letter Ruling (PLR) in June 2015 to fund both OPEB and Pension Liabilities for a multiple-employer trust
- Any income derived from a Section 115 Trust is tax exempt
- Govt Code Section 53216.6 and 53620 govern plan investments within the Trust
- Once contributions are placed into The PARS Trust, assets from the Trust can be used for specific benefit plan purposes including:
  - Reimbursing the County for PERS Contributions
  - Paying down specific CalPERS liabilities
  - Paying plan expenses (actuarial valuation or audit)

SUMMARY OF AGENCY'S PENSION PLAN

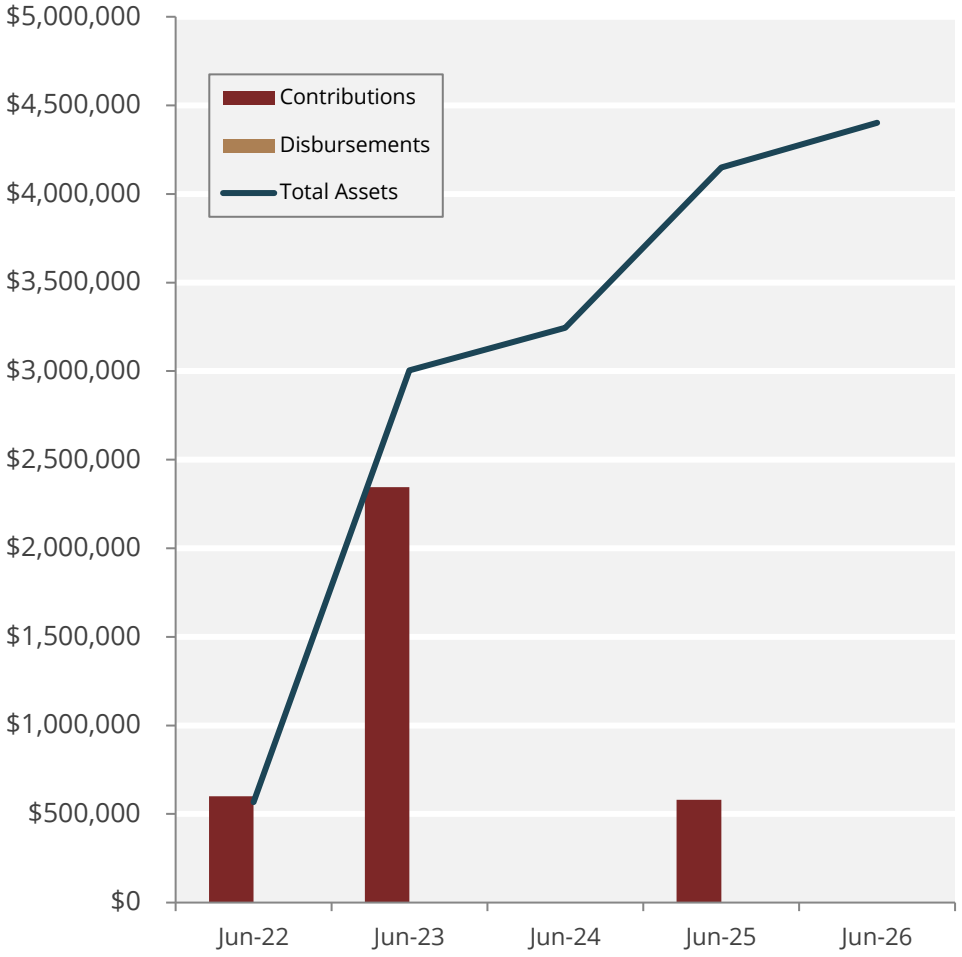
Plan Type:	IRC Section 115 Irrevocable Exclusive Benefit Trust
Trustee Approach:	Discretionary
Plan Effective Date:	January 25, 2022
Plan Administrator:	Auditor-Controller
Current Investment Strategy:	Moderate Strategic Blend; Pooled Account

AS OF DECEMBER 31, 2025:

Initial Contribution:	April 2022: $400,000
Additional Contributions:	$3,124,728
Total Contributions:	$3,524,728
Disbursements:	$0
Net Investment Earnings:	$876,896
Account Balance:	$4,401,624

SUMMARY OF AGENCY'S PENSION PLAN

HISTORY OF CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF DECEMBER 31, 2025 :



Year	Contributions	Disbursements	Total Assets
Jun-22*	$600,000	$0	$567,116
Jun-23	$2,344,728	$0	$3,004,396
Jun-24	$0	$0	$3,244,805
Jun-25	$580,000	$0	$4,148,611
Jun-26**	$0	$0	$4,401,624

Plan Year Ending

**Plan Year Ending June 2022 is based on 3 months of activity*
***Plan Year Ending June 2026 is based on 6 months of activity*



PENSION FUNDING STATUS

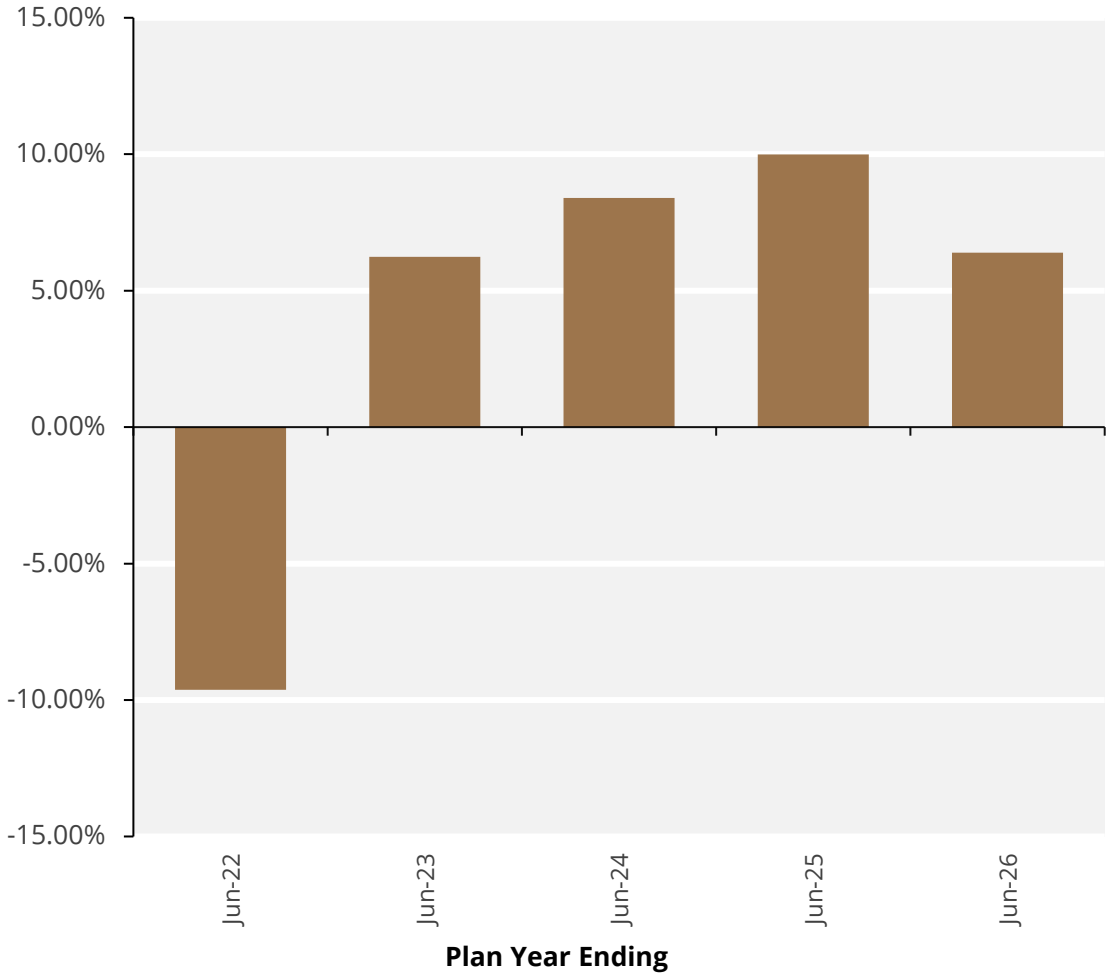
As of June 30, 2024, County of Tehama's CalPERS pension plan is funded as follows*:

Combined Miscellaneous & Safety Groups *	Valuation as of June 30, 2023	Valuation as of June 30, 2024	Change
Actuarial Liability	$438.7 M	$460.0 M	4.9% ↑
Assets	$300.7 M	$326.1 M	8.4% ↑
Unfunded Liability	$138.0 M	$133.9 M	3.0% ↓
Funded Ratio	68.5%	70.9%	3.4% ↑
Employer Contribution Amount	$15.7 M (FY 24-25)	$16.6 M (FY 25-26)	5.7% ↑
Employer Contribution Amount – Projected *	---	$19.3 M (FY 31-32)	16.5% ↑

** Data through 2031-32 from Agency's latest CalPERS actuarial valuation.*

PENSION PLAN TOTAL RETURNS

AS OF DECEMBER 31, 2025



Year	Returns
Jun-22*	-9.62%
Jun-23	6.24%
Jun-24	8.40%
Jun-25	10.00%
Jun-26**	6.39%

Inception to Date (Annualized)
5.40%

**Plan Year Ending June 2022 is based on 3 months of activity*
***Plan Year Ending June 2026 is based on 6 months of activity*

Returns are net of the embedded fund fees and gross of trustee and trust administrator fees

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value. Past performance does not guarantee future results. Performance returns are impacted by agency plan activity and may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

The advisor to the PARS portfolios is U.S. Bank, and PFM Asset Management serves as sub-advisor to U.S. Bank to manage these portfolios. Please see important additional disclosures to the PARS portfolios included in the individual strategy information at the end of this presentation.

INVESTMENT REVIEW

pfm asset management

PARS OPEB and Pension Trust Moderate Strategic Blend

Investment Performance Review
For the Quarter Ended December 31, 2025

Client Management Team

PFM Asset Management
A division of U.S. Bancorp Asset Management, Inc.

PFM Asset Management

1 California Street
Suite 1000
San Francisco, CA 94111

1735 Market Street
43rd Floor
Philadelphia, PA 19103

About PFM Asset Management*

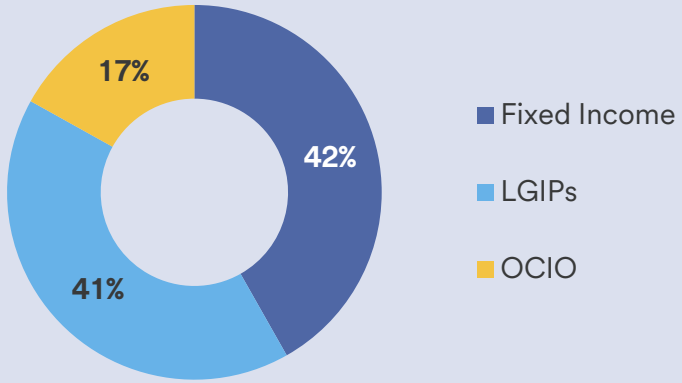
Our Investment Solutions

- **Outsourced Chief Investment Officer (OCIO):** Multi-asset class portfolios for institutional investors
- **Fixed Income:** High-quality, short- and intermediate-term portfolios for operating funds, reserves, working capital, self-insurance funds and bond proceeds
- **Local Government Investment Pools (LGIPs):** services for programs with options ranging from fully liquid cash management to a fixed-rate, fixed-term investment
- **Specialized Solutions:** Arbitrage rebate, escrow restructuring, bond proceeds investments, structured investments

40+ years *of* experience in the public sector**

$171.5b in public sector assets under management**

Assets by Investment Solution[1]



[1]Illustrates public sector assets under management by investment solution as of September 30, 2025. Total may not add up to 100% due to rounding.

**A division of U.S. Bancorp Asset Management, Inc.*
***As of September 30, 2025. Public sector includes government, pool, and TERM. Total assets under management for U.S. Bancorp Asset Management, Inc. were $402.1 billion.*

Financial Markets & Investment Strategy Review

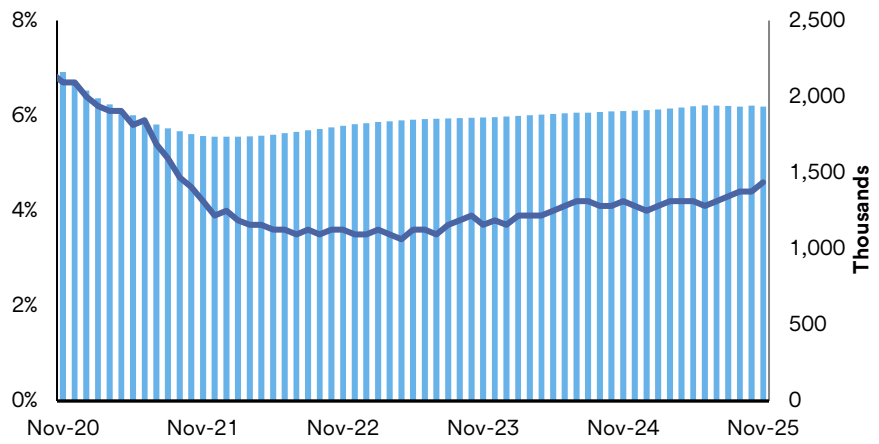
Index or Average Name	QTD	YTD	One Year	Three Year	Five Year	Seven Year	Ten Year
DOMESTIC EQUITY							
S&P 500 (TR)	2.66%	17.88%	17.88%	22.98%	14.42%	17.28%	14.81%
Russell 3000	2.40%	17.15%	17.15%	22.22%	13.14%	16.63%	14.27%
Russell 1000 Growth	1.12%	18.56%	18.56%	31.12%	15.31%	21.23%	18.11%
Russell 1000	2.41%	17.37%	17.37%	22.72%	13.58%	17.01%	14.58%
Russell 1000 Value	3.81%	15.91%	15.91%	13.88%	11.32%	12.09%	10.52%
Russell Midcap	0.16%	10.60%	10.60%	14.34%	8.67%	12.74%	11.00%
Russell Midcap Growth	-3.70%	8.66%	8.66%	18.62%	6.64%	14.19%	12.48%
Russell Midcap Value	1.42%	11.05%	11.05%	12.26%	9.82%	11.40%	9.77%
Russell 2000 Growth	1.22%	13.01%	13.01%	15.57%	3.18%	10.58%	9.57%
Russell 2000	2.19%	12.81%	12.81%	13.72%	6.09%	10.59%	9.61%
Russell 2000 Value	3.26%	12.59%	12.59%	11.72%	8.87%	10.08%	9.26%
INTERNATIONAL EQUITY							
MSCI EAFE	4.86%	31.22%	31.22%	17.21%	8.92%	10.53%	8.18%
MSCI AC World	3.29%	22.34%	22.34%	20.63%	11.19%	13.98%	11.71%
MSCI AC World ex USA	5.05%	32.39%	32.39%	17.32%	7.90%	10.14%	8.41%
MSCI AC World ex USA Small Cap	2.96%	29.26%	29.26%	15.59%	6.90%	10.03%	8.12%
MSCI EM (Emerging Markets)	4.73%	33.57%	33.57%	16.38%	4.19%	8.05%	8.41%
ALTERNATIVES							
FTSE Nareit/Equity REITs - INV	-1.56%	2.88%	2.88%	8.35%	6.62%	6.92%	5.69%
MSCI U.S. REIT INDEX	-1.69%	2.95%	2.95%	8.38%	6.58%	6.93%	5.70%
MSCI World Core Infrastructure	0.32%	15.85%	15.85%	8.40%	6.56%	8.10%	8.31%
FIXED INCOME							
Bloomberg U.S. Aggregate	1.10%	7.30%	7.30%	4.66%	-0.36%	1.99%	2.01%
Bloomberg U.S. Government/Credit	0.90%	6.88%	6.88%	4.56%	-0.59%	2.14%	2.16%
Bloomberg U.S. Intermediate Government/Credit	1.20%	6.97%	6.97%	5.05%	0.96%	2.54%	2.29%
Bloomberg U.S. Treasury (1-3 Y)	1.14%	5.17%	5.17%	4.49%	1.75%	2.21%	1.83%
ICE BofA U.S. High Yield	1.35%	8.50%	8.50%	10.02%	4.49%	6.09%	6.44%
Bloomberg Global Aggregate	0.24%	8.17%	8.17%	3.98%	-2.14%	0.65%	1.26%
CASH EQUIVALENT							
Bloomberg 3 Month T-Bill	0.99%	4.23%	4.23%	4.89%	3.22%	2.72%	2.21%

Source: Investment Metrics. Returns are expressed as percentages. Please refer to the last page of this document for important disclosures relating to this material.

THE ECONOMY

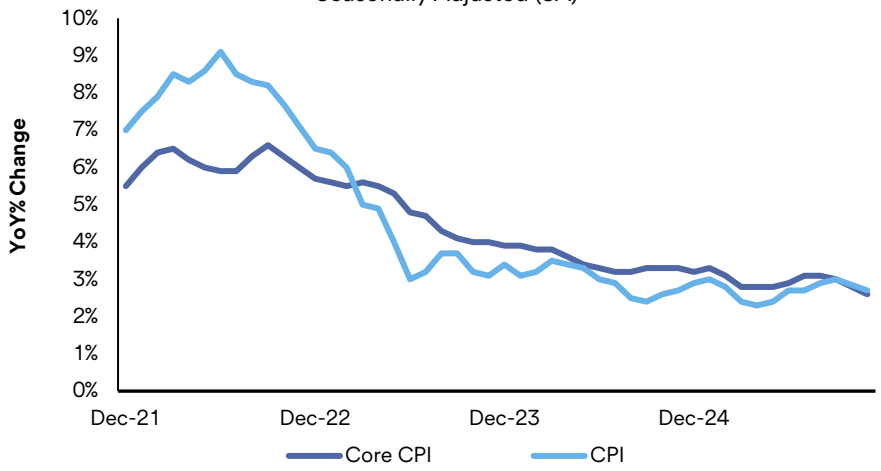
- In the third quarter, U.S. real gross domestic product (GDP) accelerated sharply at a seasonally adjusted annualized rate of 4.3%, marking the strongest growth in more than two years. This rebound in growth was driven by strong consumer spending and an increase in net exports. The continued growth points to the persistent resilience of the economy.
- The U.S. unemployment rate ticked up over the quarter, rising to 4.6% in November. The latest initial jobless claims ended the quarter at 199,000 (for the week ending December 27), the lowest level since January, with the continuing jobless claims also falling to approximately 1.9 million as we continue to see no meaningful increase in layoffs through 2025. The other side of the "low-hire, low-fire" environment can be seen as the pace of hiring, which slowed to 64,000 new jobs created in November after a decline of 105,000 in October, led by a drop in payrolls due to resignation offers across the federal government.
- Inflation appears to be cooling in the fourth quarter. Headline inflation (CPI) grew at a year-over-year rate of 2.7% in November, the lowest rate since July. This reading comes with a caveat however, as the government shutdown at the start of the quarter has led to a missed October reading as well as no monthly data released for November.

U.S. Unemployment and Monthly Average Continued Claims



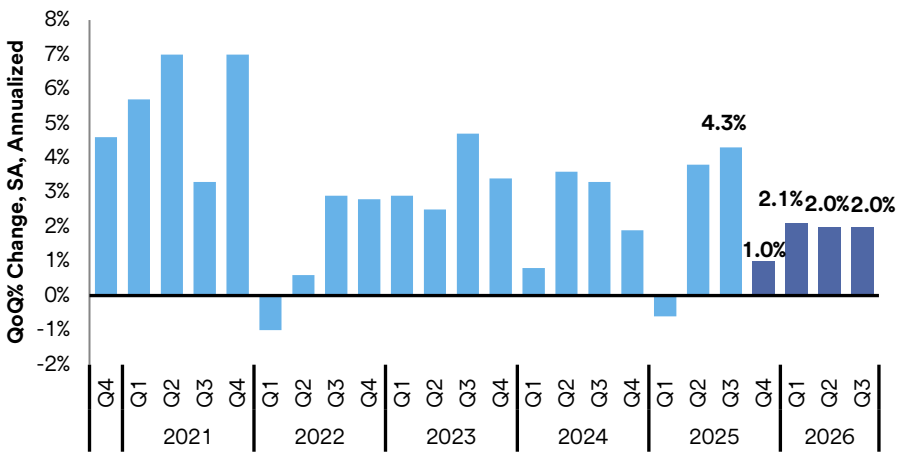
Source: Bloomberg.

U.S. Inflation Rate
Seasonally Adjusted (SA)



Source: Bureau of Labor Statistics.

U.S. GDP Growth

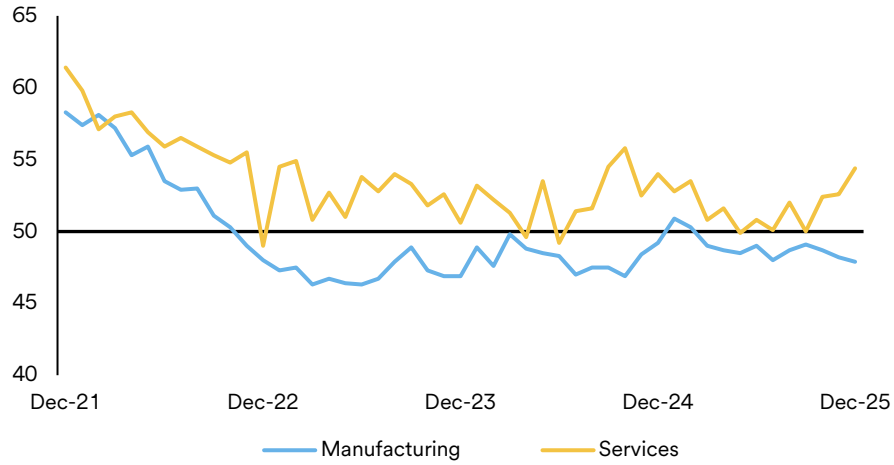


Source: Bloomberg. Light blue bars indicate actual numbers; dark blue bars indicate forecasted estimates.

WHAT WE'RE WATCHING

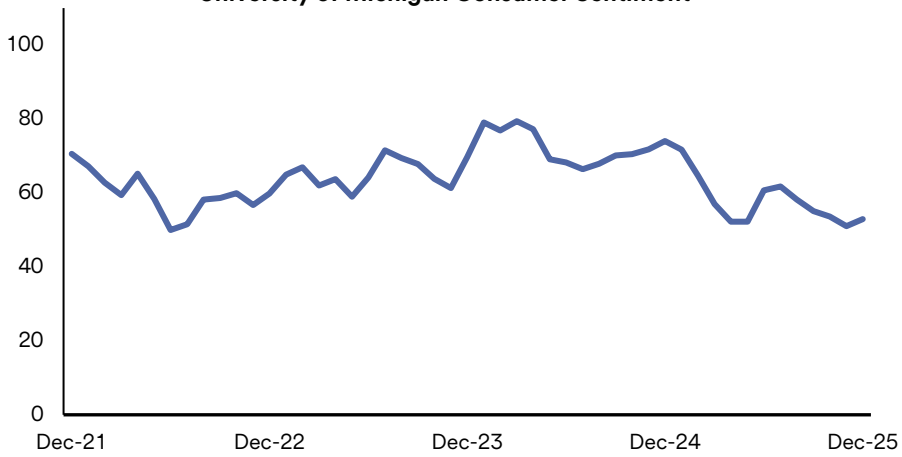
- The Federal Reserve (Fed) cut rates twice in the fourth quarter, bringing the new range to 3.50%-3.75% as labor data continued to soften. Looking forward, the summary of economic growth projections point to growing optimism, with an increase in projected economic growth along with a decrease in projected inflation for 2026. The dot plot for 2026 reflects an expectation of one cut in 2026, though the timing of such a move is uncertain. Outside of the U.S., the European Central Bank (ECB), which preceded the U.S. with cuts earlier in the year, held rates flat in the fourth quarter.
- U.S. consumer sentiment, as measured by the University of Michigan survey of consumers, continued to fall during the fourth quarter, and the reading was down nearly 30% year over year as affordability concerns remain. This consumer fatigue translated into a slower than expected gain in retail sales as consumers were more selective about purchases.
- U.S. military action in Venezuela adds to the ongoing geopolitical risks, prompting increased uncertainty as the possible implications for the market are weighed. Venezuela's oil reserves, and their relationship to China, its primary oil buyer, are of particular interest. In the short term the impact on energy prices is expected to relatively minimal, while the longer-term impacts depend on the future of Venezuela's energy infrastructure and who controls it.

U.S. ISM Manufacturing & Services PMI



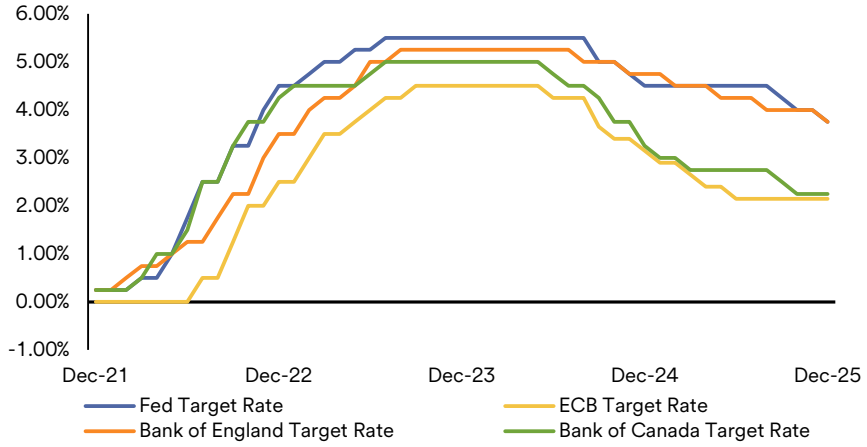
Source: Bloomberg.

University of Michigan Consumer Sentiment



Source: Bloomberg.

Global Central Bank Rates

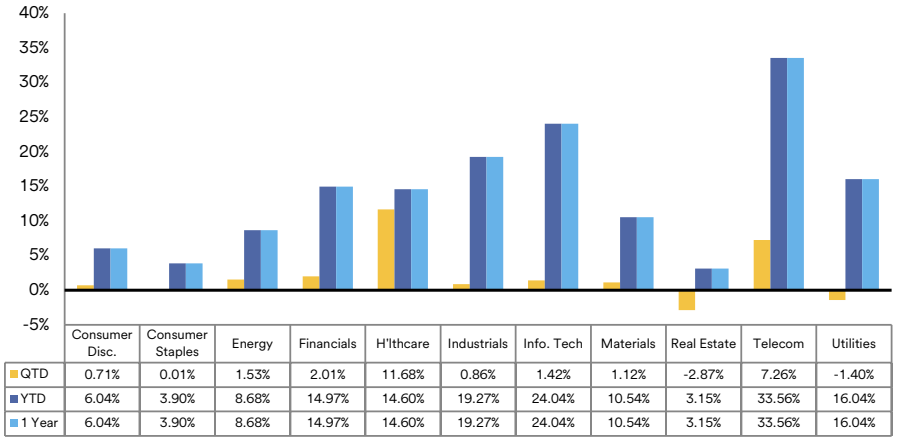


Source: Bloomberg.

DOMESTIC EQUITY

- The S&P 500 Index (S&P) posted a 2.7% return in the fourth quarter (of 2025). That equates to a return of 17.9% for the year.
- Within the S&P 500, the performance varied greatly across sectors, with nine of the 11 seeing positive returns. The best performing sectors were Healthcare (11.7%), Communication Services (7.3%), and Financials (2.0%). Utilities saw a loss of (-1.4%) while Real Estate performed the worst, with a negative return (-2.9%).
- Positive returns were seen across all capitalizations with large caps, as represented by the Russell 1000 Index, returning 2.4% during the quarter while mid and small caps, as represented by the Russell Midcap and Russell 2000 indices returned 0.2% and 2.2% respectively. Value stocks outperformed growth stocks across all capitalizations.
- According to FactSet Earnings Insight as of December 22, 2025, analysts are projecting earnings growth of 8.3% in Q4 2025, up from an initial estimate of 7.2% in September. This is below the five- and 10-year average earnings growth rates, but remains relatively strong, and would mark the tenth consecutive quarter of year-over-year earnings growth for the index. The index has once again been supported by the technology space. For calendar year 2025, analysts are projecting year-over-year earnings growth of 12.3%.
- At quarter end, the 12-month adjusted positive forward price-to-earnings (P/E) ratio (includes only positive earnings results for consistency) for the S&P 500 is 27.5, which is above the five year average of 23.3. The Russell 2000 Index, which represents small cap stocks, had an adjusted positive forward P/E ratio of 21.4, also above its five year average of 17.7.

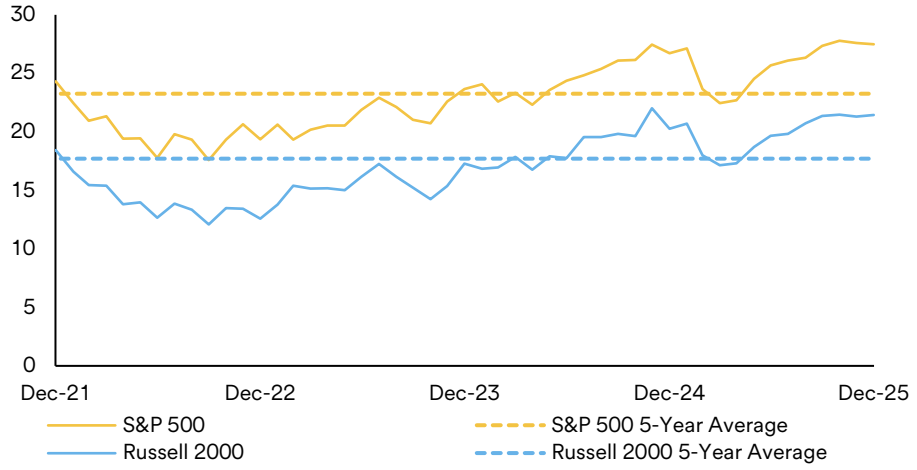
S&P 500 Index Performance by Sector
Periods Ended December 31, 2025



	Consumer Disc.	Consumer Staples	Energy	Financials	H'lthcare	Industrials	Info. Tech	Materials	Real Estate	Telecom	Utilities
QTD	0.71%	0.01%	1.53%	2.01%	11.68%	0.86%	1.42%	1.12%	-2.87%	7.26%	-1.40%
YTD	6.04%	3.90%	8.68%	14.97%	14.60%	19.27%	24.04%	10.54%	3.15%	33.56%	16.04%
1 Year	6.04%	3.90%	8.68%	14.97%	14.60%	19.27%	24.04%	10.54%	3.15%	33.56%	16.04%

Source: Bloomberg.

P/E Ratios of Major Stock Indices*

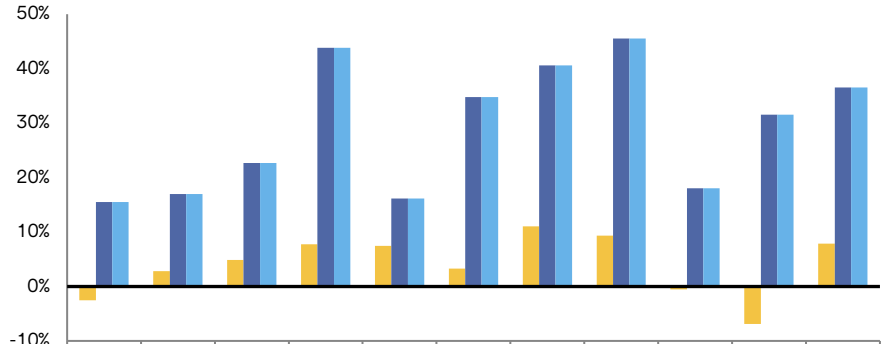


Source: Bloomberg.
**P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.*

INTERNATIONAL EQUITY

- Markets outside of the United States, as measured by the MSCI ACWI ex-U.S. Index, outperformed domestic equities in the fourth quarter returning 5.1% for the quarter, with a year-to-date return of 32.4%, its highest return since 2009.
- Seven of the 11 sectors posted positive returns for the quarter. The top performing sectors were Information Technology (11.0%), Materials (9.3%), and Utilities (7.9%). The worst performers for the quarter were Real Estate (-0.5%), Consumer Discretionary (-2.5%), and Communication Services (-6.9%).
- Developed ex-U.S. markets, as represented by the MSCI EAFE Index, outperformed emerging markets (EM), as represented by the MSCI Emerging Market Index, returning 4.9% versus 4.7% for the quarter. While the U.S. Dollar (USD) strengthened somewhat during the quarter, the continued softness positively impacted returns from all international indices, as they are stated in USD.
- Of the five largest-weighted countries in the MSCI EAFE Index, the MSCI Switzerland (9.8%) and MSCI United Kingdom (7.0%) indices outperformed the overall EAFE index. The MSCI France (3.4%), MSCI Japan (3.2%), and MSCI Germany (2.6%) indices underperformed.
- Of the five largest-weighted countries in EM, MSCI Korea (27.3%), MSCI Taiwan (10.4%), and MSCI Brazil (8.3%) outperformed the MSCI Emerging Markets index, while MSCI India (4.8%) performed in line and MSCI China (-7.4%) underperformed with notable negative returns. Both Korea and Taiwan continued their streak of double-digit returns supported by semiconductor names positively impacted by the artificial intelligence (AI) theme.
- Value stocks outperformed growth stocks for the quarter as represented by the broad benchmarks. The MSCI AC World ex-USA Growth Index returned 2.6%, while the MSCI AC World ex-USA Value Index returned 7.6%. Within EM, value stocks (MSCI EM Value) returned 5.8% versus 3.1% for growth. Small caps, as represented by the MSCI ACWI ex-U.S. Small Cap Index posted a return of 3.0%.
- Non-U.S. equity valuations increased in both emerging and developed markets. Both sit slightly above long-term averages. As of quarter-end, the MSCI EAFE's Adjusted Positive Forward P/E stood at 17.8 versus a five year average of 15.6. MSCI EM ended the quarter with an Adjusted Positive Forward P/E ratio of 15.5, above its five year average of 13.2.

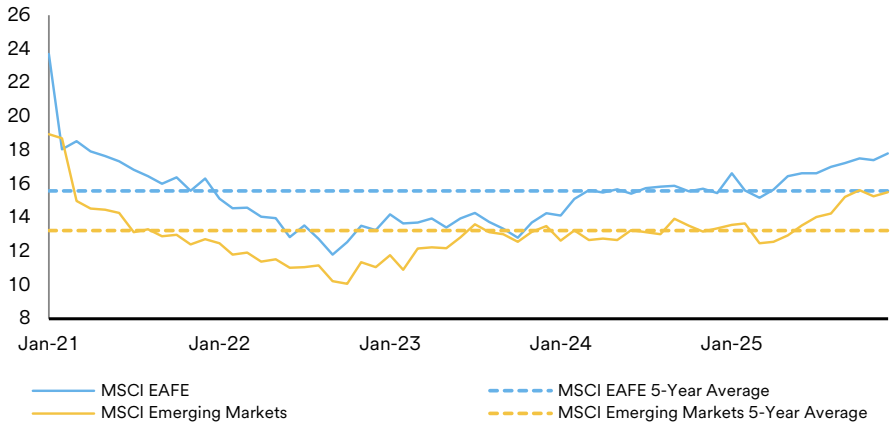
MSCI ACWI ex-U.S. Sectors
Periods Ended December 31, 2025



	Consumer Disc.	Consumer Staples	Energy	Financials	Healthcare	Industrials	Info Tech	Materials	Real Estate	Telecom	Utilities
QTD	-2.50%	2.80%	4.87%	7.73%	7.45%	3.27%	11.04%	9.34%	-0.53%	-6.88%	7.89%
YTD	15.52%	16.96%	22.68%	43.81%	16.16%	34.79%	40.58%	45.52%	18.04%	31.54%	36.51%
1 Year	15.52%	16.96%	22.68%	43.81%	16.16%	34.79%	40.58%	45.52%	18.04%	31.54%	36.51%

Source: Bloomberg.

P/E Ratios of MSCI Equity Indices*

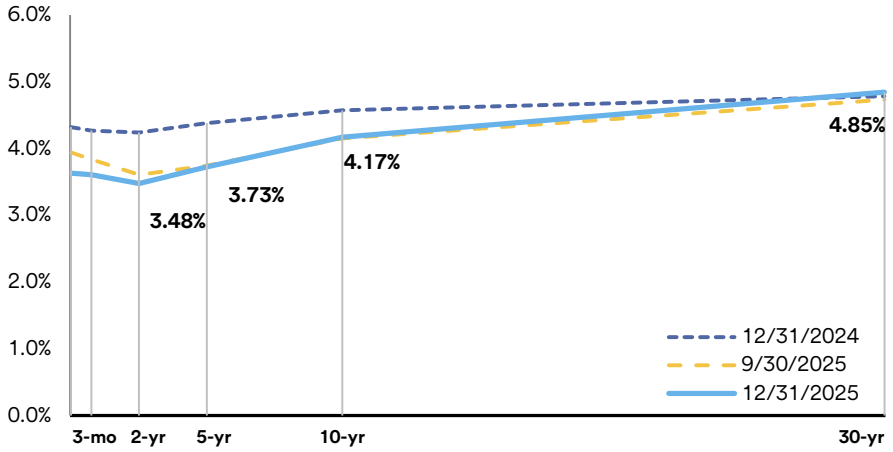


Source: Bloomberg.
**P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.*

FIXED INCOME

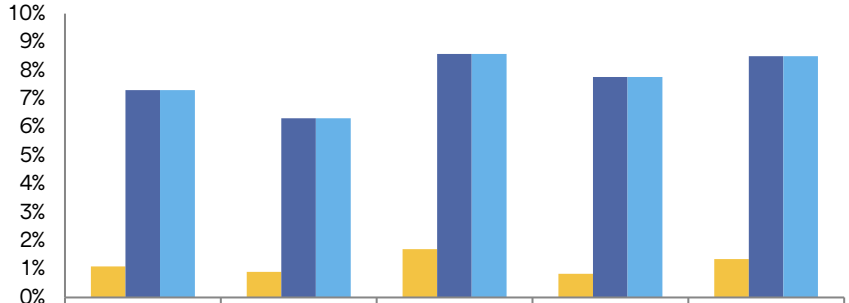
- The U.S. bond market, represented by the Bloomberg U.S. Aggregate Index, returned 1.1% during the fourth quarter.
- The Bloomberg U.S. Treasury Index closed the quarter returning 0.9%. As the Fed cut rates first in October and then again in December, the yield curve steepened slightly with rates falling in the short to intermediate spectrum while long term yields rose. 30-year Treasury yields rose to 4.8%, while the 2-year ended at 3.5%. Cash markets continued to provide higher yields than the 2-year Treasuries.
- Corporate credit saw positive returns across the quality spectrum for the quarter. The Investment-Grade Bloomberg U.S. Corporate (IG Corp) Index returned 0.9% while High Yield bonds, as represented by the ICE BofA High Yield (HY) Index, returned 1.4%. Spreads remained relatively flat for High Yield corporates while they widened slightly for investment-grade corporates over the quarter. Both remain below their respective 10-year averages. Tailwinds of high profit margins, continued debt issuance, and ongoing mergers and acquisitions (M&A) activity points to positive corporate sentiment.

U.S. Treasury Yield Curve



Source: Bloomberg.

Returns for Fixed-Income Segments
Periods Ended December 31, 2025



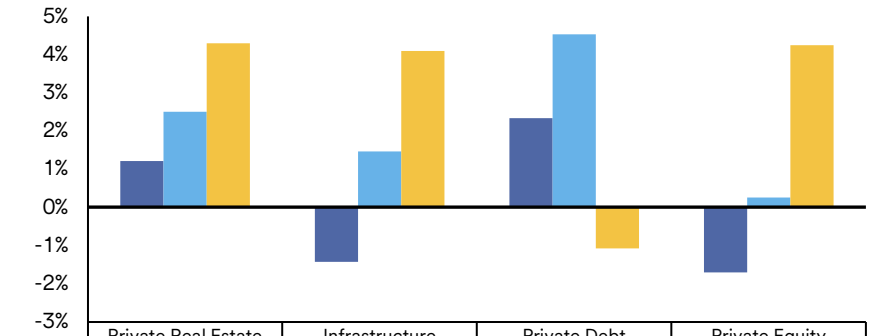
	Blmbg U.S. Aggregate	Blmbg U.S. Treasury	Blmbg U.S. MBS	Blmbg U.S. Corporate	ICE BofA U.S. HY
QTD	1.10%	0.90%	1.71%	0.84%	1.35%
YTD	7.30%	6.32%	8.58%	7.77%	8.50%
1 Year	7.30%	6.32%	8.58%	7.77%	8.50%

Source: Bloomberg.

ALTERNATIVES

- Real estate investment trusts (REITs), as measured by the MSCI U.S. REITs Index, returned -1.7% in the fourth quarter leading to a year-to-date return of 3.0%. Private real estate, as measured by the NCREIF Property Index, gained 1.2% in the second quarter of 2025, marking the third consecutive quarter of positive total returns as property value declines leveled off across most sectors. The "Other" category, which includes a wide variety of non-categorized property types including data centers was the top performer, returning 2.3%, while Hotels returned a marginally positive 0.1%.
- Listed infrastructure, as measured by the MSCI World Core Infrastructure Index, returned 0.3% in the fourth quarter, down from a 4.9% return in the prior quarter. According to PitchBook, Private infrastructure funds posted a return of -1.4% in Q2 2025. Over the longer term, they generated an annualized return of 9.9% for the five years ended Q2 2025. By the end of Q3 2025, 57 private infrastructure funds raised $123.9 billion, beating the funds raised during all of 2024 with one quarter remaining. Most of the capital went to funds larger than $5 billion which seek to capitalize on rising AI demand. Infrastructure dry powder has fallen from the previous year and stands at $383.5 billion as of March 31, 2025.
- By the end of Q3 2025,125 private debt funds raised $155.0 billion, with fundraising now on pace for another strong year by historical standards. Private debt dry powder remains above the long-term average at $598.8 billion as of March 31, 2025. According to Cliffwater, the performance of private debt funds continues to be strong but is softening, posting a return of 2.3% in Q2 2025. The asset class has generated an annualized return of 11.1% for the five years ended Q2 2025.
- As of Q3 2025, 411 private equity funds raised $319.8 billion –as the slower pace of fundraising continues due to constrained distributions hindering fundraising efforts. The bulk of the capital raised continues to flow to experienced managers raising capital for funds larger than $1 billion. Global private equity dry powder, which accounts for the bulk of private capital dry powder, remains high at $1.8 trillion as of March 31, 2025. Exit tailwinds of lower borrowing costs and greater market clarity should aid fundraising efforts into 2026. PitchBook, private equity funds posted a return of -1.7% in Q2 2025. The asset class has generated an annualized return of 17.6% for the five years ended Q2 2025.

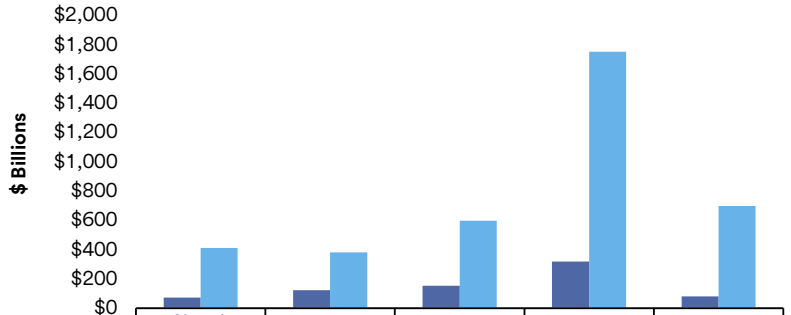
Returns for Private Capital Assets



	Private Real Estate	Infrastructure	Private Debt	Private Equity
QTD	1.22%	-1.42%	2.34%	-1.70%
YTD	2.51%	1.47%	4.53%	0.26%
1 Year	4.30%	4.10%	-1.07%	4.25%

Source: NCREIF, PitchBook, Cliffwater, Cambridge Associate.
As of June 30, 2025, the most recent period for which all index data is available.

Private Capital Fundraising & Dry Powder

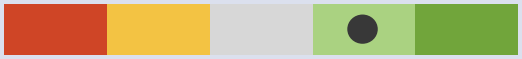


	Closed-End Real Estate	Infrastructure	Private Debt	Private Equity	Venture Capital
YTD Fundraising ($B)*	$74.48	$123.87	$154.99	$319.84	$82.57
Dry Powder ($B)**	$412.33	$383.51	$598.77	$1,754.25	$699.67

Sources: Pitchbook.
** Total capital raised in 2025 as of September 30, 2025 - most recent period for which ALL fundraising data is available.*
*** Cumulative dry powder and total AUM as of March 31, 2025.*
**** Excluding open-end, evergreen fund vehicles.*

Factors to Consider Over the Next 6-12 Months

Monetary Policy (Global):



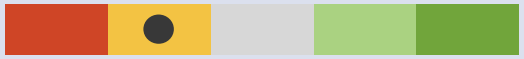
- The Fed cut rates by 50 bps in Q4 but noted continuing challenges in achieving its dual mandate.
- Markets view policy risks as skewed towards additional easing, assuming a more dovish Chair takes office in mid-2026 as expected.
- Major central banks have an accommodative policy in place with the BOJ being the notable exception.

Economic Growth (Global):



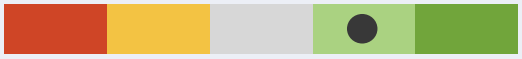
- Benefits from the tax and reconciliation bill and increases in anticipated AI capex are expected to support U.S. growth in 2026.
- The effects of U.S. government shutdown expected to be temporary and fully recouped in Q1 2026.
- Strong consumer spending and steadier trade dynamics continue to support global growth.

Inflation (U.S.):



- While headline inflation moved lower in Q4, significant gaps in data collection due to the U.S. government shutdown likely biased the data lower and warrants attention.
- Lower shelter inflation continues to support disinflation going forward although goods prices continue to experience tariff passthroughs.

Financial Conditions (U.S.):



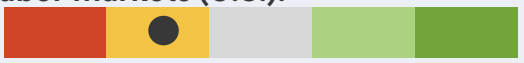
- Financial conditions eased as corporate earnings exceeded expectations and tariff concerns abated resulting in equities reaching new all-time highs and credit spreads tightening to historical lows.
- Financial conditions expected to remain tailwind as monetary policy eases, but any fiscal uncertainty and geopolitical risks could reintroduce tighter financial conditions over the next 6-12 months.

Consumer Spending (U.S.):



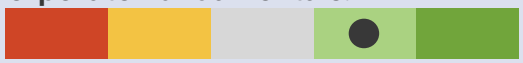
- Consumer activity remained resilient through the holiday shopping season, highlighting the disconnect between slowing sentiment and activity.
- Consumer spending is dominated by higher-income cohorts pointing to K-shaped economy.
- A significant correction in the equity market or a material slowdown in the labor market are the largest threats to consumer spending.

Labor Markets (U.S.):



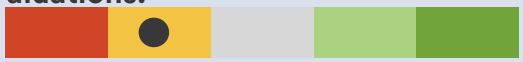
- Labor market conditions continued to cool with net new job creation close to zero. Initial jobless claims and layoff rates remain low, easing some concerns over labor weakness.
- The unemployment rate continued to tick higher, while job openings declined and the quits rate remains subdued, signaling reduced worker leverage even as real wage growth remains positive.

Corporate Fundamentals:



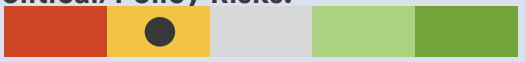
- Earnings growth expectations are positive across global equities with double digit growth expected across U.S. and international equity benchmarks.
- In the U.S., M&A and capital spending pickup, tax changes and rate cuts are positives while any tariff related cost pressures need to be monitored.

Valuations:



- U.S. equities and credit markets trade at valuations that are expensive relative to their history.
- Resilient growth, strong earnings growth and higher profit margins are supportive of the current valuations while inflation and AI related exuberance are not fully reflected in the current valuations.

Political/Policy Risks:

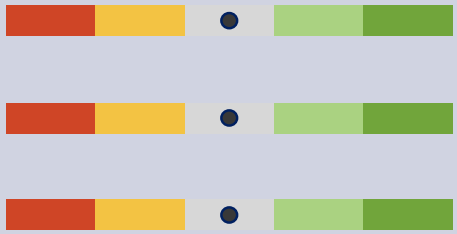
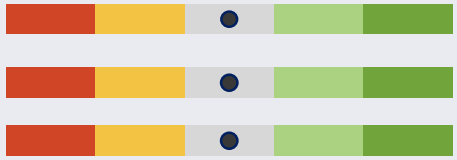
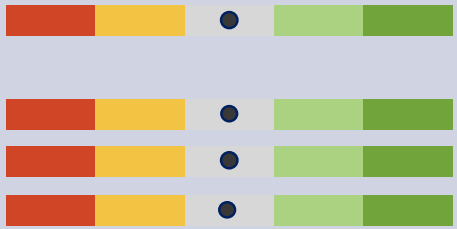
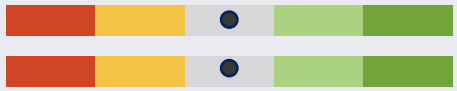


- Some of the policy and trade related uncertainty was resolved in 2025.
- The possibility of another U.S. government shutdown, legal challenges to tariffs and ongoing geopolitical uncertainty are negatives.



Statements and opinions expressed about the next 6-12 months were developed based on our independent research with information obtained from Bloomberg. The views expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., at the time of distribution (December 31, 2025) and are subject to change. Information is obtained from sources generally believed to be reliable and available to the public; however, we cannot guarantee its accuracy, completeness, or suitability.

Investment Strategy Overview

Asset Class	Our Q1 2026 Investment Outlook	Comments
U.S. Equities Large-Caps Small-Caps		• US large caps returned double-digit returns in 2025 supported by supportive fiscal and monetary policy, strong earnings growth and continued support for AI related stocks. • Looking ahead, resilient economic growth is expected to broaden market performance away from the top technology names (Mag-7) and towards smaller and mid cap names. Value stocks have been outperforming growth stocks recently led by economic growth tailwinds and capex expensing rules that provides favorable outlook for cyclical industries. • Small caps have recovered in the latter half of 2025 as Fed rate cuts, higher liquidity and improving earnings became tailwinds. While we hold a positive view on small caps, we expect to remain neutral until we see some recovery across employment and manufacturing indicators.
Non-U.S. Equities Developed Markets Emerging Markets		• International equities posted strong returns in 2025. Valuations are attractive relative to US equities but multiples look expensive relative to recent history. Earnings growth of ~13% expected in 2026. • Across Europe and China, we believe that there are structural/geopolitical issues that need to be addressed for long-term sustained outperformance. • Accommodative monetary policy, fiscal stimulus in certain regions and weaker USD are tailwinds but tariff driven uncertainty remains.
Fixed Income Core Bonds Investment Grade Credit High Yield Credit		• Fed cut rates by 75bps in 2025 and has provided guidance for one more rate cut in 2026. • Yield curve has steepened over 2025 while 10 year yields have stayed above 4.0%. We expect long term rates to be range-bound due to inflation expectations but are watching for any meaningful increase in yields that could lead to a risk-off sentiment. • We remain duration neutral at this time. Absolute yield levels look attractive even as credit spreads are closer to historical lows. We are neutral to credit sectors at this time given the tighter spreads even as corporate fundamentals remain strong.
Diversifying Assets Listed Real Estate Listed Global Infrastructure		• REIT performance has been sensitive to the long-term yields and have underperformed broader equities in 2025. Looking ahead, continued economic growth and the recent rate cuts are expected to be tailwinds. • Along with diversified source of return, improving AI sentiment bodes well for data center buildout and utilities are long-term drivers for listed infrastructure.

Current outlook **Outlook one quarter ago**

Negative	Slightly Negative	Neutral	Slightly Positive	Positive

The view expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., at the time of distribution (December 31, 2025) and are subject to change.

SOURCES

Factset

https://www.bea.gov/sites/default/files/2024-12/gdp3q24-3rd-fax.pdf

https://www.bls.gov/news.release/pdf/empsit.pdf

https://www.bls.gov/news.release/pdf/cpi.pdf

http://www.sca.isr.umich.edu/

NCREIF

PitchBook

Cliffwater

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Plan Performance Summary

Asset Allocation & Performance

	Allocation	Performance(%)								
	%	1 Quarter	2025	1 Year	3 Years	5 Years	7 Years	10 Years	Since Inception	Inception Date
Total Portfolio	**100.00**	**1.84**	**12.55**	**12.55**	**12.02**	**5.58**	**8.21**	**N/A**	**7.45**	**02/01/2016**
Blended Benchmark		*2.00*	*12.38*	*12.38*	*11.98*	*5.95*	*8.41*	*N/A*	*7.73*	
Domestic Equity	**30.18**	**2.49**	**17.21**	**17.21**	**21.14**	**12.25**	**15.41**	**N/A**	**14.22**	**02/01/2016**
Russell 3000 Index		*2.40*	*17.15*	*17.15*	*22.25*	*13.15*	*16.64*	*14.29*	*15.09*	
Columbia Contrarian Core Inst3	6.44	2.61	17.51	17.51	24.27	14.26	17.94	14.39	20.31	02/01/2024
S&P 500		*2.66*	*17.88*	*17.88*	*23.01*	*14.42*	*17.29*	*14.82*	*21.37*	
Putnam Core Equity Fund Y	2.76	3.61	17.31	17.31	23.83	15.87	18.37	15.50	15.83	10/01/2024
Schwab US Large-Cap ETF	19.51	2.35	17.42	17.42	22.99	13.69	17.09	14.66	16.25	10/01/2024
S&P 500		*2.66*	*17.88*	*17.88*	*23.01*	*14.42*	*17.29*	*14.82*	*16.26*	
PIMCO RAE US Small Cap Fund	0.74	3.65	6.29	6.29	15.93	15.83	15.12	12.64	N/A	01/01/2026
Russell 2000 Value Index		*3.26*	*12.59*	*12.59*	*11.73*	*8.88*	*10.09*	*9.27*	*N/A*	
Russell 2000 Index		*2.19*	*12.81*	*12.81*	*13.73*	*6.09*	*10.60*	*9.62*	*N/A*	
Columbia Small Cap Growth Inst3	0.39	4.38	21.86	21.86	24.22	3.47	16.16	15.09	20.87	10/01/2024
Russell 2000 Growth Index		*1.22*	*13.01*	*13.01*	*15.59*	*3.18*	*10.59*	*9.57*	*11.78*	
Russell 2000 Index		*2.19*	*12.81*	*12.81*	*13.73*	*6.09*	*10.60*	*9.62*	*10.42*	
Emerald Growth Institutional	0.34	6.11	31.95	31.95	23.33	8.06	14.83	12.71	29.07	02/01/2024
Russell 2000 Growth Index		*1.22*	*13.01*	*13.01*	*15.59*	*3.18*	*10.59*	*9.57*	*16.70*	
Russell 2000 Index		*2.19*	*12.81*	*12.81*	*13.73*	*6.09*	*10.60*	*9.62*	*15.09*	
International Equity	**15.40**	**4.01**	**29.38**	**29.38**	**15.37**	**6.25**	**9.67**	**N/A**	**8.77**	**02/01/2016**
MSCI AC World ex USA (Net)		*5.05*	*32.39*	*32.39*	*17.33*	*7.91*	*10.15*	*8.41*	*9.26*	
MFS International Growth R6	2.28	1.45	21.23	21.23	15.04	7.24	11.12	10.03	16.25	02/01/2024
MSCI AC World ex USA (Net)		*5.05*	*32.39*	*32.39*	*17.33*	*7.91*	*10.15*	*8.41*	*19.68*	
Fidelity International Index	6.22	4.59	31.96	31.96	17.42	9.13	10.74	8.42	18.94	07/01/2024
MSCI EAFE (net)		*4.86*	*31.22*	*31.22*	*17.22*	*8.92*	*10.54*	*8.18*	*18.71*	
Goldman Sachs GQG Ptnrs Intl Opportunities	2.27	3.94	20.84	20.84	15.80	9.20	12.60	N/A	6.26	07/01/2024
MSCI AC World ex USA (Net)		*5.05*	*32.39*	*32.39*	*17.33*	*7.91*	*10.15*	*8.41*	*20.45*	
Fidelity Emerging Markets Index Fund	4.63	4.55	33.94	33.94	16.13	3.95	7.80	8.26	14.18	08/01/2025
MSCI EM (net)		*4.73*	*33.57*	*33.57*	*16.40*	*4.20*	*8.06*	*8.42*	*13.66*	

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Asset Allocation & Performance

	Allocation	Performance(%)								
	%	1 Quarter	2025	1 Year	3 Years	5 Years	7 Years	10 Years	Since Inception	Inception Date
Other Growth	**4.84**	**0.09**	**11.38**	**11.38**	**N/A**	**N/A**	**N/A**	**N/A**	**10.72**	**02/01/2024**
Cohen & Steers Inst Realty Shares	2.44	-2.57	3.09	3.09	7.27	5.77	8.02	6.48	7.37	06/01/2024
MSCI US REIT Index		*-1.69*	*2.95*	*2.95*	*8.39*	*6.58*	*6.94*	*5.71*	*9.50*	
Lazard Global Listed Infrastructure Inst	1.25	4.97	23.86	23.86	13.59	11.64	10.61	9.92	16.77	10/01/2024
MSCI World Core Infrastructure Index (Net)		*0.32*	*15.85*	*15.85*	*8.41*	*6.56*	*8.11*	*8.32*	*6.79*	
NYLI CBRE Global Infrastructure	1.15	0.16	15.55	15.55	8.96	6.96	8.93	8.47	12.16	06/01/2024
FTSE Global Core Infrastructure 50/50 Index (Net)		*0.79*	*14.36*	*14.36*	*8.58*	*6.95*	*7.69*	*7.79*	*11.71*	
Fixed Income	**47.05**	**1.10**	**7.57**	**7.57**	**5.53**	**0.51**	**2.52**	**N/A**	**2.41**	**02/01/2016**
Blmbg. U.S. Aggregate		*1.10*	*7.30*	*7.30*	*4.66*	*-0.36*	*1.99*	*2.01*	*1.88*	
Baird Aggregate Bond Inst	12.74	1.01	7.36	7.36	5.19	-0.13	2.41	2.43	5.80	03/01/2024
iShares Core US Aggregate Bond ETF	10.52	1.00	7.19	7.19	4.69	-0.38	1.96	1.97	5.55	03/01/2024
Blmbg. U.S. Aggregate		*1.10*	*7.30*	*7.30*	*4.66*	*-0.36*	*1.99*	*2.01*	*5.60*	
Dodge & Cox Income	7.95	1.28	8.32	8.32	6.06	1.05	3.42	3.35	5.52	02/01/2024
PGIM Total Return Bond R6	8.05	1.14	7.79	7.79	6.17	0.15	2.76	3.01	5.49	02/01/2024
Blmbg. U.S. Aggregate		*1.10*	*7.30*	*7.30*	*4.66*	*-0.36*	*1.99*	*2.01*	*4.57*	
Voya Intermediate Bond	4.45	1.07	7.62	7.62	5.85	0.16	2.65	2.71	4.38	05/01/2025
Blmbg. U.S. Aggregate		*1.10*	*7.30*	*7.30*	*4.66*	*-0.36*	*1.99*	*2.01*	*3.99*	
NYLI MacKay High Yield Corp Bond Fund	3.34	1.26	7.10	7.10	8.71	4.53	5.81	6.14	7.57	03/01/2024
ICE BofA US High Yield Index		*1.35*	*8.50*	*8.50*	*10.03*	*4.50*	*6.10*	*6.45*	*8.96*	
Cash Equivalent	**2.53**	**0.98**	**4.23**	**4.23**	**4.65**	**3.07**	**2.54**	**N/A**	**2.06**	**02/01/2016**
ICE BofA 3 Month U.S. T-Bill		*0.97*	*4.18*	*4.18*	*4.81*	*3.17*	*2.68*	*2.18*	*2.20*	
First American Government Obligation - X	2.53	0.98	4.23	4.23	4.81	3.18	2.62	N/A	4.68	02/01/2024
ICE BofA 3 Month U.S. T-Bill		*0.97*	*4.18*	*4.18*	*4.81*	*3.17*	*2.68*	*2.18*	*4.69*	

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Calendar Year Comparative Performance

	Performance(%)						
	2024	2023	2022	2021	2020	2019	2018
Total Portfolio	**9.48**	**14.07**	**-14.61**	**9.29**	**12.52**	**17.70**	**-4.01**
Blended Benchmark	*10.03*	*13.56*	*-13.74*	*10.21*	*12.02*	*17.66*	*-3.37*
Domestic Equity	**21.76**	**24.55**	**-18.76**	**23.40**	**18.35**	**29.31**	**-6.02**
Russell 3000 Index	*23.81*	*25.96*	*-19.21*	*25.66*	*20.89*	*31.02*	*-5.24*
Columbia Contrarian Core Inst3	23.51	32.21	-18.45	24.45	22.44	33.08	-8.81
Putnam Core Equity Fund Y	26.47	27.99	-15.87	30.75	17.66	32.50	-7.91
Schwab US Large-Cap ETF	24.90	26.86	-19.44	26.74	20.90	31.40	-4.52
S&P 500	*25.02*	*26.29*	*-18.11*	*28.71*	*18.40*	*31.49*	*-4.38*
PIMCO RAE US Small Cap Fund	22.08	20.06	-4.64	40.37	6.88	20.22	-11.66
Russell 2000 Value Index	*8.05*	*14.65*	*-14.48*	*28.27*	*4.63*	*22.39*	*-12.86*
Russell 2000 Index	*11.54*	*16.93*	*-20.44*	*14.82*	*19.96*	*25.53*	*-11.01*
Columbia Small Cap Growth Inst3	24.45	26.39	-36.51	-2.54	70.41	41.18	-1.92
Emerald Growth Institutional	19.41	19.06	-24.50	4.04	38.85	28.70	-11.57
Russell 2000 Growth Index	*15.15*	*18.66*	*-26.36*	*2.83*	*34.63*	*28.48*	*-9.31*
Russell 2000 Index	*11.54*	*16.93*	*-20.44*	*14.82*	*19.96*	*25.53*	*-11.01*
International Equity	**4.09**	**14.02**	**-15.77**	**4.68**	**13.90**	**23.74**	**-15.46**
MSCI AC World ex USA (Net)	*5.53*	*15.62*	*-16.00*	*7.82*	*10.65*	*21.51*	*-14.20*
MFS International Growth R6	9.24	14.96	-15.02	9.65	15.82	27.31	-8.79
MSCI AC World ex USA (Net)	*5.53*	*15.62*	*-16.00*	*7.82*	*10.65*	*21.51*	*-14.20*
Fidelity International Index	3.71	18.31	-14.24	11.45	8.17	22.00	-13.52
MSCI EAFE (net)	*3.82*	*18.24*	*-14.45*	*11.26*	*7.82*	*22.01*	*-13.79*
Goldman Sachs GQG Ptnrs Intl Opportunities	5.99	21.25	-11.10	12.49	15.77	27.64	-6.04
MSCI AC World ex USA (Net)	*5.53*	*15.62*	*-16.00*	*7.82*	*10.65*	*21.51*	*-14.20*
Fidelity Emerging Markets Index Fund	6.80	9.50	-20.07	-3.04	17.82	18.26	-14.63
MSCI EM (net)	*7.50*	*9.83*	*-20.09*	*-2.54*	*18.31*	*18.42*	*-14.57*

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Calendar Year Comparative Performance

	Performance(%)						
	2024	2023	2022	2021	2020	2019	2018
Other Growth	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Cohen & Steers Inst Realty Shares	6.24	12.72	-24.73	42.47	-2.57	33.01	-3.99
MSCI US REIT Index	*8.75*	*13.74*	*-24.51*	*43.06*	*-7.57*	*25.84*	*-4.57*
Lazard Global Listed Infrastructure Inst	6.71	10.89	-1.30	19.87	-4.48	22.26	-3.73
MSCI World Core Infrastructure Index (Net)	*5.73*	*4.01*	*-7.93*	*17.13*	*-0.80*	*26.64*	*-2.66*
NYLI CBRE Global Infrastructure	7.68	3.96	-6.08	15.22	1.17	28.46	-6.56
FTSE Global Core Infrastructure 50/50 Index (Net)	*9.53*	*2.21*	*-4.87*	*14.88*	*-4.06*	*25.13*	*-3.99*
Fixed Income	**2.16**	**6.95**	**-12.08**	**-0.72**	**7.21**	**8.23**	**-0.39**
Blmbg. U.S. Aggregate	*1.25*	*5.53*	*-13.01*	*-1.55*	*7.51*	*8.72*	*0.01*
Baird Aggregate Bond Inst	1.85	6.43	-13.35	-1.46	8.63	9.48	-0.30
iShares Core US Aggregate Bond ETF	1.37	5.59	-13.06	-1.67	7.42	8.68	-0.05
Dodge & Cox Income	2.26	7.70	-10.86	-0.91	9.45	9.73	-0.31
PGIM Total Return Bond R6	3.03	7.78	-14.86	-1.15	8.10	11.13	-0.63
Voya Intermediate Bond	2.93	7.07	-14.16	-0.99	8.22	10.06	-0.25
Blmbg. U.S. Aggregate	*1.25*	*5.53*	*-13.01*	*-1.55*	*7.51*	*8.72*	*0.01*
NYLI MacKay High Yield Corp Bond Fund	7.14	11.97	-7.81	5.35	5.28	13.03	-1.34
ICE BofA US High Yield Index	*8.20*	*13.46*	*-11.22*	*5.36*	*6.17*	*14.41*	*-2.27*
Cash Equivalent	**4.73**	**4.98**	**1.48**	**0.02**	**0.36**	**2.08**	**1.71**
ICE BofA 3 Month U.S. T-Bill	*5.25*	*5.02*	*1.46*	*0.05*	*0.67*	*2.28*	*1.87*
First American Government Obligation - X	5.19	5.02	1.52	0.03	0.40	2.12	1.74
ICE BofA 3 Month U.S. T-Bill	*5.25*	*5.02*	*1.46*	*0.05*	*0.67*	*2.28*	*1.87*

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Historical Hybrid Composition - PARS Moderate

Allocation Mandate	Weight (%)
Jul-2025	
Russell 3000 Index	30.00
MSCI AC World ex USA (Net)	15.00
MSCI US REIT Index	2.50
MSCI World Core Infrastructure Index (Net)	2.50
Blmbg. U.S. Aggregate	44.25
ICE BofA US High Yield Index	3.75
ICE BofA 3 Month U.S. T-Bill	2.00
Oct-2012	
Blmbg. U.S. Aggregate	33.50
S&P 500	26.50
ICE BofA 1-3 Yr. Gov/Corp	10.00
Russell 2000 Index	7.50
MSCI EAFE (net)	6.00
Russell Midcap Index	5.00
FTSE 1 Month T-Bill	5.00
MSCI EM (net)	3.25
Wilshire US REIT Index	1.75
ICE BofA US High Yield Index	1.50
Apr-2007	
S&P 500	43.00
Blmbg. U.S. Aggregate	30.00
ICE BofA 1-3 Yr. Gov/Corp	15.00
FTSE 1 Month T-Bill	5.00
MSCI EAFE (net)	5.00
Russell 2000 Index	2.00

Allocation Mandate	Weight (%)
Jul-1986	
S&P 500	50.00
Blmbg. U.S. Aggregate	30.00
ICE BofA 1-3 Yr. Gov/Corp	15.00
FTSE 1 Month T-Bill	5.00

*The benchmark for the PARS Moderate strategy defined above was assigned to the PARS OPEB and Pension Trust Moderate Strategic Blend upon its inception on February 2016

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It is not possible to invest directly in an index. The index returns shown throughout this material do not represent the results of actual trading of investor assets. Third-party providers maintain the indices shown and calculate the index levels and performance shown or discussed. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

The views expressed within this material constitute the perspective and judgment of PFMAM at the time of distribution and are subject to change. Any forecast, projection, or prediction of the market, the economy, economic trends, and equity or fixed-income markets are based upon certain assumptions and current opinion as of the date of issue and are also subject to change. Some, but not all assumptions are noted in the report. Assumptions may or may not be proven correct as actual events occur, and results may depend on events outside of your or our control. Changes in assumptions may have a material effect on results. Opinions and data presented are not necessarily indicative of future events or expected performance.

PFM Asset Management serves clients in the public sector and is a division of U.S. Bancorp Asset Management, Inc., which is the legal entity providing investment advisory services. U.S. Bancorp Asset Management, Inc. is a registered investment adviser, a direct subsidiary of U.S. Bank N.A. and an indirect subsidiary of U.S. Bancorp. U.S. Bank N.A. is not responsible for and does not guarantee the products, services, or performance of U.S. Bancorp Asset Management, Inc.

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For more information regarding PFMAM's services or entities, please visit www.pfmam.com.

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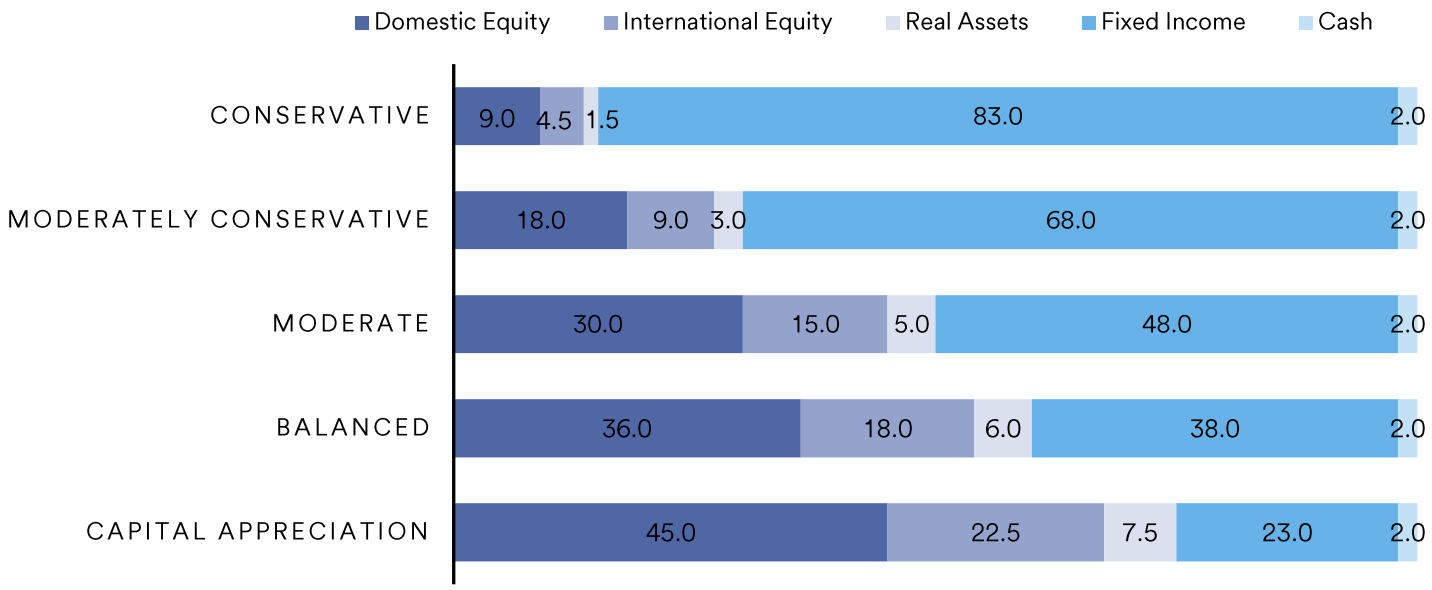
PARS OPEB and Pension Trust Program

pfm asset management

Strategy	Asset Class	Strategic Range	Policy	Tactical	Gross Annualized Total Rate of Return						
					Portfolio	3Q25*	YTD	1-Yr	3-Yr	5-Yr	ITD
Conservative	Equity	5-20%	15%	15%	Strategic Blend	2.81	7.64	5.04	7.96	2.63	3.64
	Fixed Income	60-95%	83%	83%	Benchmark	2.82	7.05	5.36	7.50	2.64	3.49
	Cash	0-20%	2%	2%	Index	2.87	7.66	5.29	7.44	2.23	3.62
					Benchmark	2.82	7.05	5.36	7.50	2.64	3.67
Moderately Conservative	Equity	20-40%	30%	30%	Strategic Blend	3.52	8.93	6.68	10.22	4.59	4.86
	Fixed Income	50-80%	68%	68%	Benchmark	3.60	8.51	6.84	9.92	4.49	4.93
	Cash	0-20%	2%	2%	Index	3.59	9.14	7.19	9.78	4.24	4.66
					Benchmark	3.60	8.51	6.84	9.92	4.49	4.91
Moderate	Equity	40-60%	50%	50%	Strategic Blend	4.42	10.52	8.88	13.04	7.07	7.45
	Fixed Income	40-60%	48%	48%	Benchmark	4.64	10.18	9.01	13.17	7.27	7.71
	Cash	0-20%	2%	2%	Index	4.60	10.85	9.65	12.94	7.05	6.85
					Benchmark	4.64	10.18	9.01	13.17	7.27	7.17
Balanced	Equity	50-70%	60%	60%	Strategic Blend	4.80	11.24	9.86	14.38	8.39	8.17
	Fixed Income	30-50%	38%	38%	Benchmark	5.17	11.04	10.08	14.80	8.62	8.50
	Cash	0-20%	2%	2%	Index	5.15	11.83	10.96	14.63	8.45	7.93
					Benchmark	5.17	11.04	10.08	14.80	8.62	8.15
Capital Appreciation	Equity	65-85%	75%	75%	Strategic Blend	5.52	12.88	11.63	16.85	10.28	8.39
	Fixed Income	10-30%	23%	23%	Benchmark	5.96	12.65	11.86	17.37	10.64	9.32
	Cash	0-20%	2%	2%	Index	5.91	13.53	13.11	17.02	10.69	9.44
					Benchmark	5.96	12.65	11.86	17.37	10.64	9.97

**Returns for periods under one year are not annualized. Returns are gross of investment management fees and net of fund embedded fees. Please see important disclosures on the following page and your U.S. Bank fee schedule for investment management fees applied to your specific portfolio, as net of fee performance will differ.*

Strategy	Portfolio	Gross Calendar Year Returns							
		2024	2023	2022	2021	2020	2019	2018	2017
Conservative	Strategic Blend	4.54	8.99	-12.51	2.12	8.91	10.47	-1.52	7.06
	Index	4.25	7.77	-12.06	1.97	8.27	10.34	0.44	N/A
	Blended Benchmark	4.77	7.82	-10.59	2.24	7.81	10.12	-0.60	5.25
Moderately Conservative	Strategic Blend	6.61	11.32	-13.32	5.27	10.64	13.64	-2.83	9.44
	Index	6.67	9.84	-12.92	5.19	9.84	13.44	-2.58	7.96
	Blended Benchmark	6.79	10.29	-12.35	5.50	9.89	13.55	-1.87	8.13
Moderate	Strategic Blend	9.48	14.07	-14.61	9.29	12.52	17.70	-4.01	13.38
	Index	9.99	12.72	-14.02	10.16	11.32	17.51	-4.04	11.31
	Blended Benchmark	10.03	13.56	-13.74	10.21	12.02	17.66	-3.37	11.66
Balanced	Strategic Blend	11.04	15.14	-14.89	11.36	13.46	18.61	-4.50	15.22
	Index	11.86	14.52	-14.95	12.53	12.12	19.62	-5.00	13.38
	Blended Benchmark	11.61	15.19	-14.58	12.54	13.07	19.78	-4.18	13.54
Capital Appreciation	Strategic Blend	13.04	17.63	-16.09	14.34	14.62	22.10	-7.94	N/A
	Index	13.75	16.57	-14.70	16.05	12.17	20.68	-6.45	15.62
	Blended Benchmark	13.82	17.60	-15.64	15.93	14.37	22.81	-5.53	16.57



Strategic Blend - Holdings: Portfolios are invested in a strategic mix of actively managed and passive index-based investment vehicles.

Baird Aggregate Bond Fund
Cohen & Steers Institutional Realty Fund
Columbia Contrarian Core Fund
Columbia Small Cap Growth Fund
Dodge Cox Income Fund
Emerald Growth Fund
Fidelity International Index Fund
First American Government Obligations Fund
Goldman Sachs GQG International Opportunities Fund
Fidelity Emerging Markets Index Fund
iShares Core U.S. Aggregate ETF
Lazard Global Infrastructure Fund
NYLI CBRE Global Infrastructure Fund
NYLI MacKay High Yield Corporate Bond Fund
MFS International Growth Fund
PGIM Total Return Bond Fund
Putnam Core Equity Fund
Schwab US Large CAP ETF
Undiscovered Managers Behavioral Fund
Voya Intermediate Bond Fund

Index - Holdings: Portfolios are invested in passive index-based investment vehicles.

Fidelity Total Stock Market Index Fund
First American Government Obligations Fund
iShares Core MSCI Total International Stock ETF
iShares Core US Aggregate Bond ETF
iShares Global Infrastructure ETF
SPDR High Yield Bond ETF
Vanguard Real Estate ETF

For illustrative purposes only and subject to change at PFMAM's discretion. Individual portfolio allocations and holdings will vary based on many factors, including each portfolio's specific investment policy and market conditions.

Benchmark Definitions

		Conservative	Moderately Conservative	Moderate	Balanced	Capital Appreciation
7/1/2025 - Current:	Russell 3000 Index	9.00%	18.00%	30.00%	36.00%	45.00%
	MSCI AC World ex USA (Net)	4.50%	9.00%	15.00%	18.00%	22.50%
	MSCI US REIT Index	0.75%	1.50%	2.50%	3.00%	3.75%
	MSCI World Core Infra Index (Net)	0.75%	1.50%	2.50%	3.00%	3.75%
	Blmbg. U.S. Aggregate	76.50%	62.50%	44.25%	35.00%	21.25%
	ICE BofA US High Yield Index	6.50%	5.50%	3.75%	3.00%	1.75%
	ICE BofA 3 Month U.S. T-Bill	2.00%	2.00%	2.00%	2.00%	2.00%

Historical Benchmark Definitions							
		Conservative	Moderately Conservative	Moderate	Balanced		Capital Appreciation
10/1/2012 – 6/30/2025:	S&P 500	7.50%	15.50%	26.50%	32.00%	Since Inception:	39.50%
	Russell Mid Cap	1.50%	3.00%	5.00%	6.00%		16.00%
	Russell 2000	2.50%	4.50%	7.50%	9.00%		10.50%
	Wilshire REIT	0.50%	1.00%	1.75%	2.00%		10.25%
	MSCI EM Free (Net USD)	1.00%	2.00%	3.25%	4.00%		7.50%
	MSCI EAFE (Net USD)	2.00%	4.00%	6.00%	7.00%		5.25%
	Bloomberg US Aggregate Bond	52.25%	49.25%	33.50%	27.00%		5.00%
	ICE BofA 1-3 Yr US Corp/Govt	25.75%	14.00%	10.00%	6.75%		3.00%
	ICE BofA US High Yield Master II	2.00%	1.75%	1.50%	1.25%		2.00%
	FTSE 1 Month T-Bill	5.00%	5.00%	5.00%	5.00%		1.00%

About the Adviser: PFM Asset Management (PFMAM)

PFM Asset Management is the division of U.S. Bancorp Asset Management, Inc. that provides investment services to the public sector. We have more than 40 years of experience working with public sector clients. Our solutions include local government investment pools (LGIPs), fixed income strategies, outsourced chief investment officer (OCIO), and other specialized solutions.

Inception Date Information	
Conservative Strategic Blend	*07/01/2016*
Conservative Index	*02/01/2017*
Moderately Conservative Strategic Blend	*07/01/2015*
Moderately Conservative Index	*08/01/2015*
Moderate Strategic Blend	*02/01/2016*
Moderate Index	*09/01/2016*
Balanced Strategic Blend	*10/01/2015*
Balanced Index	*12/01/2015*
Capital Appreciation Strategic Blend	*10/1/2017*
Capital Appreciation Index	*04/01/2016*

Gross returns are time weighted and are calculated based on trade-date accounting. Actual returns for each agency's participation within the portfolio may vary from returns shown based on each agency's own cash flows as well as the specific portfolio in which they are invested. The advisor to the PARS portfolios is U.S. Bank N.A., and PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., serves as sub-advisor to U.S. Bank N.A. to manage these portfolios.

PFM Asset Management serves clients in the public sector and is a division of U.S. Bancorp Asset Management, Inc., which is the legal entity providing investment advisory services. U.S. Bancorp Asset Management, Inc. is a registered investment adviser, a direct subsidiary of U.S. Bank N.A. and an indirect subsidiary of U.S. Bancorp. U.S. Bank N.A. is not responsible for and does not guarantee the products, services, or performance of U.S. Bancorp Asset Management, Inc.

U.S. Bank N.A. pays PFMAM up to 67% of the annual management fee for assets sub-advised by PFMAM under its sub-advisory agreement with U.S. Bank N.A. Refer to your U.S. Bank N.A. fee schedule for investment management fees applied to your specific portfolio. U.S. Bank N.A. compensates PFMAM for these services from its own fees.

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Disclosures

The views expressed within this material constitute the perspective and judgment of U.S. Bancorp Asset Management, Inc. (USBAM) at the time of distribution and are subject to change. Any forecast, projection, or prediction of the market, the economy, economic trends, and equity or fixed-income markets are based upon current opinion as of the date of issue and are also subject to change. Opinions and data presented are not necessarily indicative of future events or expected performance. Information contained herein is based on data obtained from recognized statistical services, issuer reports or communications, or other sources, believed to be reliable. No representation is made as to its accuracy or completeness.

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Public Agency Retirement Services ("PARS") is a third-party and not affiliated with PFMAM, USBAM or U.S. Bank. PARS serves as the trust administrator to the Public Agencies Post-Employment Benefits Trust, Public Agencies Post-Retirement Health Care Plan Trust, and the Public Agency Retirement System Trust (the "Trusts"). U.S. Bank N.A. serves as the discretionary trustee to the Trusts. In its capacity as discretionary trustee, U.S. Bank N.A. delegates the investment management of the Trusts to its affiliate USBAM through a sub-advisory agreement. PARS is serviced by PFMAM, a division of USBAM.

U.S. Bank N.A. pays the sub-adviser up to 67% of the annual management fee for assets sub-advised under its sub-advisory agreement with U.S. Bank N.A. Refer to your U.S. Bank N.A. fee schedule for investment management fees applied to your specific portfolio. U.S. Bank N.A. compensates the sub-adviser for these services from its own fees.

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Additional Disclosures

Assets under management as of 6/30/2024 represent the assets managed by PFM asset Management LLC (PFMAM). As of 10/1/2024 PFMAM and U.S. Bancorp Asset Management, Inc. (USBAM) formerly separately registered investment advisers consolidated into one legal entity and one registered investment adviser with the SEC, with USBAM as the continuing legal entity and registered investment adviser.

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Tehama County

Agenda Request Form

File #: 26-0326 **Agenda Date:** 3/17/2026 **Agenda #:** 16.

AUDITOR / CONTROLLER - Auditor / Controller Krista Peterson

Requested Action(s)

a) RESOLUTION - Request adoption of a resolution approving the Auditor-Controller's Records Retention Schedule and Guide **(Requires a 4/5's vote)**

Financial Impact:

There is no Financial Impact.

Background Information:

The Auditor-Controller and other County departments maintain numerous types of financial records. Unless otherwise specified by law, these records must be retained for a minimum of two years and then may be disposed of if authorized by a four-fifths vote of the Board.

The proposed Records Retention Schedule sets forth the minimum required holding periods for various financial records, primarily including those finalized by the Auditor-Controller's office. These holding periods are based upon State law and best practice. For some financial records, including those containing sensitive and/or private personal information, cross shredding is required prior to disposal.

EXHIBIT "B"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULES PROCEDURE GUIDE

The purpose of both this procedure guide and the Records Retention Schedule is to provide guidance to County staff regarding the identification, maintenance, safeguarding, and disposal of records in the normal course of business; to ensure prompt and accurate retrieval of records; and to ensure compliance with relevant legal and regulatory requirements.

The Auditor-Controller's Records Retention Schedule is intended to apply to common financial documents that require finalization by the Auditor-Controller or his/her authorized designee. Where a conflict exists between a department-specific records retention schedule and the Auditor-Controller's Retention Schedule, the final disposition of a particular record will be governed by the Auditor-Controller's Retention Schedule.

Each Department Head and the Auditor-Controller is authorized by the Board of Supervisors to dispose of records specified within this guide and the Auditor-Controller's Records Retention Schedule, and to delegate the responsibility of the maintenance, retention, and disposal of records to his/her staff.

Financial records containing any confidential, sensitive, or private personal information, including but not limited to, social security numbers, health information, passport number, date of birth, payroll information, credit card numbers, banking information, victim information, etc. should be destroyed by processing through a cross-shredding device.

The Auditor-Controller's Retention Schedule establishes only minimum periods of retention, not maximum periods. Each Department Head may extend those periods when, in his or her discretion, the needs of the Department or the County dictate or indicate the need for an extension. In no instance are records, papers, or documents to be destroyed when there is a continuing need for such records for such matters as pending litigation or impending or ongoing audits.

Any questions regarding the implementation of the Auditor-Controller's Retention Schedule should be brought to the attention of the Auditor-Controller or their authorized designee.

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
BUDGET	BUDGET - WORKPAPERS	WORKPAPERS, WORKSHEETS, FINANCIAL REPORTS, AND OTHER SUPPORTING DOCUMENTATION USED TO PREPARE AND SUPPORT BUDGETS.	FY + 5Y		
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - ADOPTED	FINAL BUDGETS FOR THE COUNTY AND SPECIAL DISTRICTS	FY + 5Y	CLERK OF THE BOARD MAINTAINS PERMANENT RETENTION OF FINAL BUDGETS IN ACCORDANCE WITH RESOLUTION 2014-115.	GOV 29093
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - RECOMMENDED	RECOMMENDED BUDGETS FOR THE COUNTY AND SPECIAL DISTRICTS.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - TRANSFERS	BUDGET TRANSFER REQUESTS APPROVED BY THE BOARD. INCLUDES ANY SUPPORTING DOCUMENTATION.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - INDEPENDENT SPECIAL DISTRICTS	ADOPTED BUDGET SCHEDULE AND BOARD-APPROVED MINUTES APPROVING THE ADOPTED BUDGET	FY + 5Y		
COST PLAN (AUDITOR'S OFFICE ONLY)	COST PLAN	COST PLAN DOCUMENTS INCLUDES: WORK PAPERS, SCHEDULES, EXHIBITS, STATE FORMS, INSURANCE DOCUMENTS, TIME STUDY DOCUMENTS, AUDITED COST PLAN, WORKSHEETS, ETC.	FY + 15Y		Cost Plan Procedures for California Counties Manual § 2180
COST PLAN (AUDITOR'S OFFICE ONLY)	COST PLAN - A-87 CHARGES TO DEPARTMENTS	A-87 BILLINGS TO NON-GENERAL FUND DEPARTMENTS. INCLUDES JOURNAL ENTRIES.	AFTER AUDIT SETTLED + 3Y		Cost Plan Procedures for California Counties Manual § 2180
FIXED ASSETS (AUDITOR'S OFFICE ONLY)	FIXED ASSETS - RECORDS	INCLUDES CENTRAL LISTING OF ALL COUNTY-OWNED FIXED ASSETS, ORIGINAL CLAIMS, DEPRECIATION SCHEDULES, SUPPORTING DOCUMENTATION THAT DESCRIBES FIXED ASSET AND DETAILS ACQUISITION COST, ETC.	LIFE OF ASSET + 1Y		GOV 24051

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
GENERAL ACCOUNTING	ACCOUNTS RECEIVABLE	BILLINGS FOR SERVICES PERFORMED BY COUNTY DEPARTMENTS & AGENCIES, AND ANY OTHER REIMBURSEMENT COSTS DUE THE COUNTY. INCLUDES INVOICES AND SUPPORTING DOCUMENTATION USED TO SUPPORT INVOICES.	FINAL PAYMENT FY + 5 FY	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING	DEBT SERVICE RECORDS	INCLUDES CONTRACTS, DEBT SERVICE SCHEDULES, JOURNALS, AND/OR PAYMENT DOCUMENTS, INCLUDING THOSE FOR BONDS.	FINAL PAYMENT DATE FY + 5 FY ·		
GENERAL ACCOUNTING	CONTRACTS	CONTRACTS, INCLUDING ANY AMENDMENTS	EXPIRATION OF CONTRACT + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING	DEPOSITS	RECORDS DOCUMENTING RECEIPT AND DEPOSIT OF FUNDS IN COUNTY TREASURY. INCLUDES DEPOSIT PERMITS, REMITTANCE ADVICES, AND SUPPORTING DOCUMENTATION.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	GOV 26907.2
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - BANK STATEMENTS	MONTHLY BANK STATEMENTS DETAILING TRANSACTIONAL ACVITIY OF EXTERNAL BANK ACCOUNTS.	FY + 5Y		
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - CHECK REGISTERS	A DETAILED INTERNAL (HARDCOPY OR ELECTRONIC) REPORT/SCHEDULE DETAILING ALL CHECKS ISSUED AGAINST THE EXTERNAL BANK ACCOUNT.	FY + 5Y		
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - DEPOSIT REGISTERS	A DETAILED INTERNAL (HARDCOPY OR ELECTRONIC) REPORT/SCHEDULE DETAILING ALL COLLECTIONS RECEIVED.	FY + 5Y		
GENERAL ACCOUNTING	JOURNAL VOUCHERS	INCLUDES JOURNAL VOUCHERS (A-119'S) AND BACKUP DOCUMENTATION TO SUPPORT JOURNAL ENTRIES.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
GENERAL ACCOUNTING	LONG-TERM LOANS	RECORDS OF LONG-TERM LOANS.	FINAL PAYMENT DATE FY + 5 FY ·		
GENERAL ACCOUNTING	MANDATED COST PLANS	CLAIMS FOR REIMBURSEMENT OF STATE MANDATED COSTS. INCLUDES CLAIMS AND SUPPORTING DOCUMENTATION.	3 YEARS AFTER FINAL PAYMENT RECEIVED UNLESS AUDIT EXCEPTIONS ARE NOT YET RESOLVED.		GOV 17558.5
GENERAL ACCOUNTING	PETTY CASH - CUSTODIAL CHANGE RECORDS	MEMO DOCUMENTING CHANGE IN PETTY CASH CUSTODIAN SIGNED BY DEPARTMENT HEAD AND RECONCILIATION AT TIME OF CUSTODIAL CHANGE.	UNTIL CUSTODIAN CHANGES	IF PETTY CASH FUND IS CLOSED, CUSTODIAL CHANGE RECORDS NO LONGER NEED TO BE RETAINED.	GOV 26907
GENERAL ACCOUNTING	RECONCILIATIONS	RECONCILIATIONS PERIODICALLY PERFORMED BY DEPARTMENTS/DISTRICTS OF THEIR RESPECTIVE FUNDS AND BUDGET UNITS.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CAPITAL LEASES	SIGNED CAPITAL LEASE AGREEMENTS, INCLUDING PAYMENT SCHEDULES, ETC.	FINAL PAYMENT DATE FY + 5 FY ·		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	EXTERNAL BANK ACCOUNTS - RECONCILIATIONS	MONTHLY RECONCILIATIONS PERFORMED BY DEPARTMENTS/DISTRICTS FOR EXTERNAL BANK ACCOUNTS.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	PETTY CASH - ESTABLISHMENT RECORDS	SUPPORTING DOCUMENTATION REQUESTING ESTABLISHMENT OF PETTY CASH FUND. INCLUDES DOCUMENTATION OF BOARD APPROVAL.	LIFE OF PETTY CASH FUND		GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	RECEIPTS AND CASH AFFIDAVITS	COPIES OF RECEIPTS ISSUED BY DEPARTMENTS FOR CASH RECEIVED OVER-THE-COUNTER AND SIGNED ATTESTATIONS OF CASH RECEIVED.	FY + 5Y	"CASH" INCLUDES CHECKS AND CREDIT CARD PAYMENTS.	

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	1099'S	TO RECORD AND REPORT VENDOR AMOUNTS TO THE FEDERAL GOVERNMENT.	FY + 5Y		IRS PUB 1220
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ACFR AND SINGLE AUDIT	ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) PREPARED BY EXTERNAL AUDITORS.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ACFR AND SINGLE AUDIT WORK PAPERS	WORKPAPERS, SCHEDULES, AND SUPPORTING DOCUMENTATION USED TO CREATE AND AUDIT THE ACFR.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ANNUAL REPORTS OF FINANCIAL TRANSACTIONS	VARIOUS ANNUAL FINANCIAL REPORTS FOR THE COUNTY AND SPECIAL DISTRICTS SUBMITTED TO THE STATE. INCLUDES SUPPLEMENTAL CENSUS, COMPENSATION REPORTS, TRANSACTION REPORTS, AND ANY SUPPORTING DOCUMENTATION.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CLAIMS	PAID CLAIMS. INCLUDES CLAIM FORMS, VENDOR INVOICES, RELEVANT SUPPORTING DOCUMENTS, ETC. PROVIDED BY DEPARTMENTS, DISTRICTS, AND OTHER AGENCIES.	FY + 5Y		GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	DAILY CLOSE RECONCILIATION	INCLUDES SUPPORTING DOCUMENTATION AND REPORTS USED TO RECONCILE DAILY FINANCIAL ACTIVITIES TO TREASURER'S CASH BALANCE.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	FUND ESTABLISHMENT RECORDS	RECORDS SUPPORTING THE ESTABLISHMENT OF A NEW FUND. INCLUDES ANY SUPPORTING DOCUMENTATION.	LIFE OF FUND + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	JOURNAL VOUCHERS	INCLUDES JOURNAL VOUCHERS (A-119'S) AND ANY BACKUP DOCUMENTATION TO SUPPORT JOURNAL ENTRIES.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	MONTHLY CASH AND INVESTMENTS RECONCILIATION	AUDITOR'S MONTHLY REVIEW OF THE TREASURER'S CASH AND INVESTMENTS HELD IN THE TREASURY. SUPPORTING DOCUMENTATION INCLUDES CASH COUNT AND INVESTMENT STATEMENTS.	FY + 5Y		GOV 26920, 26905
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	RECEIPTS AND DEPARTMENT/DISTRICT CASH AFFIDAVITS	CARBON COPIES OF RECEIPTS USED BY DEPARTMENTS AND ATTESTATIONS OF CASH RECEIVED.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANT REGISTERS	A REPORT OF ALL WARRANTS ISSUED AND/OR COPIES OF WARRANTS ISSUED.	FY + 5Y	CLERK OF THE BOARD MAINTAINS PERMANENT RETENTION OF WARRANT REGISTERS IN ACCORDANCE WITH RESOLUTION 2014-115.	GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - REISSUANCE	DOCUMENTS SUPPORTING THE REISSUANCE OF STALE-DATED OR LOST WARRANTS. INCLUDES AFFIDAVITS, BOARD CORRESPONDENCE, ORIGINAL WARRANTS, ETC.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - STOP PAYMENTS	DOCUMENTS SUPPORTING THE STOP PAYMENT OF A WARRANT.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - VOIDS/REVERSALS	DOCUMENTS SUPPORTING THE VOID/REVERSAL OF A WARRANT. INCLUDES ORIGINAL VOIDED/REVERSED WARRANTS.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CLAIMS	INCLUDES CLAIM FORMS, VENDOR INVOICES, RELEVANT SUPPORTING DOCUMENTS, ETC.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	GOV 26907

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
MISCELLANEOUS INVENTORY (AUDITOR'S OFFICE ONLY)	MISCELLANEOUS INVENTORY - RECORDS	LISTINGS OF MISCELLANEOUS INVENTORY MAINTAINED BY EACH DEPARTMENT/DISTRICT AND CERTIFIED BY THE DEPARTMENT HEAD. MISCELLANEOUS INVENTORY INCLUDES NON-FIXED ASSETS THAT ARE SUSCEPTIBLE TO THEFT (e.g., LAPTOPS, MONITORS, PHONES, ETC.)	FY + 5Y		GOV 24051
PAYROLL	PAYROLL CONTROL SHEETS	REPORTS THAT SUMMARIZE TIMESHEET DATA FOR EACH EMPLOYEE AND DEPARTMENT. INCLUDES COVERSHEET WITH SUMMARIES.	CY + 5Y		
PAYROLL	TIMESHEETS	DETAILS THE HOURS WORKED AND NOT WORKED (SICK, VACATION, ETC.) BY AN EMPLOYEE PER PAY PERIOD.	CY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE LISTING	LISTING OF ALL EMPLOYEES WHO WERE ACTIVE DURING THE CALENDAR YEAR. LISTING SHOULD INCLUDE EMPLOYEE NAME, ORIGINAL HIRE DATE, TERMINATION DATE (IF ANY), SOCIAL SECURITY NUMBER, EMPLOYEE ID, DEPARTMENT, JOB CLASS, AND PAY RATE.	CY + 50Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE SALARY AND DEDUCTION REPORT	ANNUAL REPORT DETAILING GROSS PAY, DEDUCTIONS, AND NET PAY FOR ALL EMPLOYEES WHO WERE ACTIVE DURING THE CALENDAR YEAR.	CY + 50Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	PAYROLL CODES LISTING	LISTING OF PAY CODES, DEDUCTIONS CODES, CONTRIBUTION CODES, ETC. AND THEIR CORRESPONDING DESCRIPTIONS.	CY + 50Y		

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE PAYROLL FILES	ALL RECORDS USED TO SUPPORT PAYROLL TRANSACTIONS NOT OTHERWISE LISTED ON THIS SCHEDULE THAT ARE TYPICALLY STORED IN THE EMPLOYEE'S PAYROLL FILE. INCLUDES PAF'S, VOLUNTARY WITHHOLDINGS OR DEDUCTIONS (E.G., DEFERRED COMPENSATION CONTRIBUTIONS, W-4'S, DE 4'S, ETC.), BENEFICIARY FORMS, GARNISHMENTS, CASTROPHIC/DISASTER LEAVE DONATIONS, LEAVE BUY BACKS, W-2'S, WORK SCHEDULE CHANGE FORMS, ETC.	TERMINATION DATE + 7 YEARS		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	QUARTERLY TAX WITHHOLDING REPORTS AND RECORDS	QUARTERLY RECORDS THAT DETAIL EARNINGS, AND FEDERAL AND STATE TAXES WITHHELD FOR ALL EMPLOYEES. INCLUDES SALARY AND DEDUCTIONR EPORT, STATE DE-9 AND DE-9C, FEDERAL FORM 941 AND 941SB, WORKSITE DATA REPORT, PAYMENT CONFIRMATION RECORDS, ETC.	CY + 15Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	PAYROLL CONTROL SHEETS	REPORTS THAT SUMMARIZE TIMESHEET DATA FOR EACH EMPLOYEE AND DEPARTMENT. INCLUDES COVERSHEET WITH SUMMARIES.	CY + 5Y		
PAYROLL (AUDITOR'S OFFICE ONLY)	W-2 FORMS - EMPLOYER'S RECORDS	RECORDS USED TO PREPARE W-2 FORMS. INCLUDES REPORTS AND ANY WORKPAPERS USED TO PREPARE/MODIFY W-2'S, BALANCING WORKSHEETS, ETC.	CY + 15Y		IRS REG 4028 RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	WARRANT REGISTERS	LISTING OF PAYROLL WARRANTS ISSUED BY THE COUNTY.	CY + 15Y		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	SCHOOL BONDS	SPREADSHEETS AND SUPPORTING DOCUMENTS USED TO CALCULATE ANNUAL TAX RATES AND ALLOCATIONS FOR SCHOOL BONDS.	UNTIL YEAR OF MATURITY IS AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO + 1 Y		RECOMMENDED BY CA COUNTY ASPC.

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	BOND RECORDS	INCLUDES BOND BOOKS, AMORTIZATION SCHEDULES, AND ANY WORKPAPERS USED TO CALCULATE BOND TAX RATES.	UNTIL YEAR OF MATURITY IS AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO + 1 Y OR 5Y, WHICHEVER IS LONGER		GOV 26907.1 RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	ADMINISTRATIVE FEES	SCHEDULES USED TO CALCULATE ADMINISTRATIVE PROPERTY TAX FEES FOR OTHER AGENCIES. INCLUDES SUPPLEMENTAL AND DIRECT CHARGE ADMINISTRATIVE FEES.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		GOV 12468 RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	APPORTIONMENT OF STATE ALLOCATIONS	APPORTIONMENT OF THE COUNTY SHARE OF STATE SUBVENTIONS AND REIMBURSEMENTS. INCLUDES DATA PROVIDED BY THE STATE, JOURNAL ENTRIES, AND SUPPORTING DOCUMENTATION.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	LAFCO CORRESPONDENCE AND TRA RECORDS	INFORMATION REQUIRED TO CREATE OR UPDATE THE TAX RATE AREA CODE (TRA) ASSIGNMENTS, PROPERTY TAX EXCHANGE CHART, AND CHANGES TO THE ALLOCATION OF ANNUAL GROWTH AGREEMENTS RELATED TO PROPERTY TAX APPORTIONMENTS.	SUPERCEDED OR OBSOLETE + 10 Y		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	STATE TAX REPORTS	TAX INFORMATION REPORTS TO STATE AGENCIES AS REQUIRED BY VARIOUS STATE CODE SECTIONS. INCLUDES REPORTS TO SCO, STATE BOARD OF EDUCATION, CHANCELLOR OF COMMUNITY COLLEGES, STATE BOARD OF EQUALIZATION, CALIFORNIA MUNICIPAL STATISTICS, ETC.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO, WHICHEVER IS LATER		RECOMMENDED BY CA COUNTY ASPC.

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX RATE RECORDS	INFORMATION NEEDED TO SET THE ANNUAL TAX RATE AND TO CREATE THE TAX ROLL FILES. INCLUDES CALCULATIONS, RESOLUTIONS, WORKPAPERS, AND SUPPORTING DOCUMENTATION.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX ROLLS - SECURED, SUPPLEMENTAL, AND DELINQUENT	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS.	FY + 12Y		RTC 4377
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX ROLLS - UNSECURED	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS.	1Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO OR 5Y, WHICHEVER IS LONGER		RTC 2928

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA APPROVING THE TEHAMA COUNTY AUDITOR-CONTROLLER'S RECORDS RETENTION SCHEDULE AND PROCEDURE GUIDE

WHEREAS, the County of Tehama's Auditor-Controller and other County departments have an obligation to maintain County records in accordance with laws and regulations and accepted records management practices;

WHEREAS, there are significant costs to maintaining records beyond their useful life as such records otherwise take up space in the County's offices;

WHEREAS, the purpose of a retention schedule is to establish a pattern for the orderly transfer, maintenance, and destruction of records on a continuing basis;

WHEREAS, Government Code provides the relevant procedures for destroying County records;

WHEREAS, pursuant to Government Code section 26201, the Board may authorize destruction or disposition of any duplicate record, paper, or document, the originals or a permanent photographic reproduction of which is in the files of any officer or department of the County;

WHEREAS, pursuant to Government Code section 26205.1, subdivision (a), the Board may delegate to County officers the authority to destroy any non-judicial public record, paper, or document if the record, paper, or document is photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document, or reproduced under the direction and control of the county recorder on film, optical disk, or any other medium in compliance with Government Code section 12168.7 for recording of permanent records or nonpermanent records;

WHEREAS, pursuant to Government Code section 26202, the Board may authorize the destruction or disposition of any record, paper or document which is more than two years old, which was prepared or received pursuant to State statute or county charter, and which is not expressly required by law to be filed and preserved if the board determines by four-fifths vote that the retention of any such record, paper or document is no longer necessary or required for county purposes. Such records, papers or documents need not bephotographed, reproduced or microfilmed prior to destruction and no copy thereof need be retained;

WHEREAS, retention schedules are used by public entities across the State of California and are an appropriate mechanism for the Board to proactively make the determination under Government Code section 26202 as to when various categories of records will no longer be necessary or required for County purposes and thereby improve the efficiency of records management;

WHEREAS, there are some County records that are subject to specific retention requirements under State law, and it is necessary and appropriate to identify those records and how long they must be retained;

WHEREAS, this Board has reviewed the *Tehama County Auditor-Controller's Record Retention Schedule* and *Records Retention schedule Procedure Guide*, attached hereto and incorporate herein as Exhibits "A" and "B," and determined that the retention periods set forth therein meet or exceed the retention periods required by state law, and that good cause exists to adopt this *Schedule* and *Guide*;

WHEREAS, the records and documents authorized to be destroyed under the *Schedule* and *Guide* are no longer necessary or required for County purposes and are unlikely to have any legal or historical significance in the future; and

WHEREAS, this board has held a public meeting on this matter and considered any public comment that has been made.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Tehama that the *Tehama County Auditor-Controller's Record Retention Schedule* and *Records Retention Schedule Procedure Guide*, attached hereto and incorporate herein as Exhibits "A" and "B," are hereby approved and adopted;

BE IT FURTHER RESOLVED that each County officer and Department Head is authorized to destroy or cause the destruction of the enumerated County financial records in accordance with the *Schedule* and *Guide*. Such records or documents need not be photographed, reproduced, or microfilmed prior to destruction and no copy thereof need be retained;

BE IT FURTHER RESOLVED that in addition to the foregoing, County staff is further authorized, at any time, to destroy or dispose of duplicate records, papers, or documents, the originals of which are on file with any officer or department of the County, unless otherwise specified on the *Schedule and/or Guide*;

BE IT FURTHER RESOLVED that in addition to the forgoing, County staff is further authorized at any time, to destroy any non-judicial public record, paper, or document, including those records prepared or received pursuant to state or federal law,

if the record, paper, or document is photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document, or reproduced under the direction and control of the county recorder on film, optical disk, or any other medium in compliance with Government Code section 12168.7 for recording of permanent records or nonpermanent records;

BE IT FURTHER RESOLVED that if there is any ambiguity or conflict between the *Schedule*, the *Tehama County Record Retention Schedule - General Retention Schedule*, or any department-specific records retention schedule, the *Schedule* is controlling and the Auditor-Controller, in consultation with County Counsel, is responsible for interpreting the *Schedule* and *Guide*; and

BE IT FURTHER RESOLVED, any records retention schedule may be updated by County Counsel to be consistent with California statutory record retention minimums after providing notice of the update by letter to the Board.

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor _____ and carried by the following vote of the Board:

AYES:
NOES:
ABSENT OR NOT VOTING:
STATE OF CALIFORNIA)
) SS
COUNTY OF TEHAMA)

I, Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a Resolution and Order adopted by the Board of Supervisors on the _____ day of _____, 2026.

Dated this _____ day of _____, 2026.

Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors, County of Tehama, State of California

By _____
Deputy

RESOLUTION NO. _____

E-Contract Review
Approval as to Form

Department Name: Auditor-Controller

Vendor Name: Board of Supervisors

Document Description: Resolution Setting Retention Schedule for Financial Records

APPROVED AS TO FORM:

Date: 2/27/26

Office of the Tehama County Counsel
Daniel B. Klausner, Senior Deputy County Counsel

Tehama County

Agenda Request Form

File #: 26-0310 **Agenda Date:** 3/17/2026 **Agenda #:** 17.

DISTRICT ATTORNEY - District Attorney Matthew D. Rogers

Requested Action(s)

a) TRANSFER OF FUNDS: DISTRICT ATTORNEY, B-52 - From CLR Realignment (2013-450570) to Contingency (2002-59000), $25,115; and from Contingency (2002-59000) to Standby Pay (2013-5101014), $23,286; to OASDI (2013-51021), $1,782; and to Unemployment Insurance (2013-51031), $47. **(Requires a 4/5's vote)**

Financial Impact:

There is no financial impact to the General Fund. District Attorney discretionary funds from CLR AB-109 DA/PD funds will be utilized to pay for this expense.

Background Information:

The District Attorney's Office intends to initiate an on-call, stand-by program for Deputy District Attorneys to be available by phone for consultation, after normal work hours, with allied law enforcement agencies. The District Attorney's Office sees a need for allied law enforcement agencies to be able to call and consult with our office outside of normal work hours. Our Deputy District Attorneys are represented by Joint Council, Local 39, and this program will be administered in accordance with the MOU between Joint Council and Tehama County.

It is commonplace for allied law enforcement agencies to contact the District Attorney's Office after normal work hours to review search warrants, authorize initiation of asset forfeiture proceedings on assets seized in connection with narcotics offenses and for general discussion regarding individual cases. The Tehama County Superior Court Judges share an on-call rotation for review of search warrants and temporary restraining orders after hours because the work of the criminal justice system is not confined to normal work hours.

Currently, the District Attorney and Assistant District Attorney are on call for such consultations and will continue to be. Neither the District Attorney nor the Assistant District Attorney have ever received stand-by or on call compensation and will continue to not receive compensation for stand-by or on call time after the implementation of this program. This program is isolated to only our Deputy District Attorneys. It is our intention that this program will further enhance the ability of allied agencies to consult with the District Attorney's Office after-hours. The District Attorney's Office also intends for this program to strengthen alliances with allied agencies, give Deputy District Attorneys real-world experience and provide additional income for our Deputy District Attorneys.

This program will be funded through use of AB109 funding specifically allocated to the District Attorney's Office for the remainder of FY25/26 and FY26/27. We intend to evaluate the effectiveness of the program after FY26/27 and determine whether to continue with the program. With respect to the use of AB109 funding, the District Attorney's Office sees this program as falling squarely within AB109's stated goals. Some of the stated goals of AB109 include reducing recidivism and enhancing

community safety. This plan addresses both aforementioned goals by enhancing communication between the District Attorney's Office and allied agencies, creating better opportunities for thorough and complete investigations, leading to successful prosecutions. Complete investigations and successful prosecutions should ultimately lead to reduced recidivism when offenders are held accountable for their crimes and not given the opportunity to re-offend. This program is in keeping with the mission of the District Attorney's Office - to promote and enhance public safety.

Tehama County Auditor's Office

BUDGET APPROPRIATION INCREASE REQUEST

Auditor Number B-52

DEPARTMENT NAME District Attorney-Early Fraud

Date: 3/04/2026

I am requesting an increase or decrease to my budget appropriates as listed below:

Check one [ ] **"Previous Year Revenue"** [X] **"New Revenue"**

Funding Source CLR Realignment (AB-109 DA/PD)

****Note** ***General Fund and Public Safety "MUST" use Contingency when increasing budget***

Increase Revenue Budget				Increase Expenditure Budget			
FUND DEPT NO	**ACCOUNT NUMBER**	**ACCOUNT NAME**	**AMOUNT**	**FUND DEPT NO**	**ACCOUNT NUMBER**	**ACCOUNT NAME**	**AMOUNT**
2013	450570	CLR Realignment	$ 25,115.00	2002	59000	Contingency	$ 25,115.00
2002	59000	Contingency	$ 25,115.00	2013	5101014	Standby	$ 23,286.00
				2013	51021	OASDI	$ 1,782.00
				2013	51031	Unemployment Insurance	$ 47.00
		Total Journal	**$ 50,230.00**			Total Journal	**$ 50,230.00**

INCREASE / (DECREASE) APPROVED

Matthew D. A — 3/3/2026

SIGNATURE OF REQUESTING OFFICIAL — DATE

Ana Zamacona 3/04/2026

AUDITOR — DATE

BOARD OF SUPERVISORS — DATE

A-117

Jan-19

Tehama County

Agenda Request Form

File #: 26-0299 **Agenda Date:** 3/17/2026 **Agenda #:** 18.

SHERIFF'S OFFICE

Requested Action(s)

a) AGREEMENT - Request approval and authorization for the Sheriff and the Chairman to sign Amendment No. 1 to Misc. Agree. 2024-012 with Cardan Aircraft Services, Inc., thereby increasing the maximum compensation payable not to exceed $125,000, commencing 9/1/23 and shall terminate on 6/30/26 *(Subject to receipt of required insurance documentation)*

Financial Impact:

Funding will not impact the FY 25/26 general fund budget and will be supported with federal asset forfeiture funding, AB443 funds, and grant funding.

Background Information:

Cardan Aircraft Services has been providing ongoing aircraft maintenance, inspections, and approved aircraft alterations for the Tehama County Sheriff's Office helicopter, N911NN. These services are essential to ensure the continued airworthiness, operational reliability, and regulatory compliance of the aircraft in accordance with Federal Aviation Administration (FAA) requirements.

During the current agreement term, the cost of rebuilding and maintaining the aircraft has exceeded the original cost estimates due to inflation and additional repairs identified during the rebuilding process. As a result, the existing not-to-exceed amount is insufficient to fully cover the services necessary to maintain the aircraft in a safe, airworthy, and fully operational condition for the term of the agreement.

The requested increase to the not-to-exceed amount will allow the Sheriff's Office to continue obtaining timely maintenance and specialized aircraft services from Cardan Aircraft Services without interruption. This amendment will ensure the helicopter remains fully mission-capable to support law enforcement operations, emergency response, search and rescue missions, and mutual aid requests throughout Tehama County and surrounding jurisdictions.

Approval of this request will allow the Sheriff to maintain continuity of services, avoid operational disruptions, and ensure compliance with all applicable aviation safety and regulatory standards.

AMENDMENT No. 1
TO THE AGREEMENT BETWEEN THE COUNTY OF TEHAMA
AND CARDAN AIRCRAFT SERVICES, INC.

The Agreement Number 2024-012 dated January 9th, 2024 (the "Original Agreement") was entered into between the County of Tehama, through its Sheriff's Office (County) and Cardan Aircraft Services, Inc. (Contractor) for the purpose of aircraft maintenance and alterations. Pursuant to Section 7 of the Original Agreement, said agreement is hereby amended so that the payment for maintenance services shall be increased from $100,000.00 to 125,000.00. All other terms and conditions of the Original Agreement shall remain in full force and effect.

The Original Agreement and this Amendment No. 1 (hereinafter collectively referred to as the "AGREEMENT") constitute the entire agreement of the parties and supersede all previous agreements, writing and oral statements. In the event of any inconsistency or conflict between this Amendment No. 1 and the Original Agreement, the provisions of this Amendment No. 1 shall prevail over those of the Original Agreement. This AGREEMENT may not be further modified except in a writing signed by both parties pursuant to Section 7 of the AGREEMENT.

IN WITNESS WHEREOF, County and Contractor have executed this agreement on the day and year set forth below.

COUNTY OF TEHAMA

Date: _____

_____
Sheriff-Coroner Dave Kain

Date: _____

_____
Chairman, Board of Supervisors

CARDAN AIRCRAFT SERVICES, INC.

Date: 2/24/2026

_____
Authorized Agent

Agreement #: _____

112712
Vendor Number

2027-53230
Budget Account Number

SERVICE AGREEMENT BETWEEN THE COUNTY OF TEHAMA AND
Cardan Aircraft Services, Inc.

This agreement is entered into between the County of Tehama, through its Sheriff's Office, ("County") and Cardan Aircraft Services Inc. ("Contractor") for the purpose of aircraft maintenance and alterations.

1) RESPONSIBILITIES OF CONTRACTOR

Contractor shall provide appropriate on going and preventative and cosmetic maintenance/alterations to maintain County helicopter N911NN in a safe and airworthy condition. Contractor will provide interior and exterior cosmetic alterations, equipment installations/removals, and all services deemed appropriate to develop and/or maintain County aviation program and aircraft. Service contemplated by this agreement includes helicopter maintenance service including but not limited to the following whether scheduled or unforeseen: mechanical inspections and repairs, preventative maintenance, labor for equipment replacement, paint, decals, avionics maintenance, installation, and removal, component lubrication, hydraulic maintenance, and required routine inspections. This list is intended as an example of the type of services that will be provided.

2) RESPONSIBILITIES OF THE COUNTY

County shall compensate Contractor for said services pursuant to Section 3 and 4 of this agreement.

3) COMPENSATION

County agrees to the following rate schedule:

Initial inspection	$95.00/hour
All subsequent service	$135.00/hour

Payment for maintenance services shall not exceed $100,000.00 without a written amendment pursuant to Section 7.

County intends to supply parts and equipment through the 10-33 military surplus program. In the event that a part or equipment must be purchased, Contractor shall obtain separate authorization from the County for any and all purchases of parts or equipment. Such authorization shall be made through a separate purchase order or agreement or amendment pursuant to Section 7.

Contractor shall not be entitled to payment or reimbursement for any tasks or services performed except as specified herein. Contractor shall not be paid any compensation or reimbursement beyond the set rate amount set forth above, and Contractor agrees that County has no obligation, whatsoever, to compensate or reimburse Contractor for any expenses, direct or indirect costs, expenditures, or charges of any nature by Contractor that exceed the stipulated compensation amount set forth herein. Should Contractor receive any such payment it shall immediately notify County and shall immediately repay all such funds to County. This provision shall survive the expiration or other termination of this agreement.

4) BILLING AND PAYMENT

Contractor shall submit an itemized invoice each month for all work performed on behalf of the County

County shall make payment of all undisputed amounts within 30 days of receipt of Contractor's invoice.

5) TERM OF AGREEMENT

This agreement shall start on the date of approval of this contract by the Tehama County Board of Supervisors and shall terminate June 30th, 2026, unless terminated in accordance with section 6 below.

6) TERMINATION OF AGREEMENT

If Contractor fails to perform his/her duties to the satisfaction of the County, or if Contractor fails to fulfill in a timely and professional manner his/her obligations under this agreement, or if Contractor violates any of the terms or provisions of this agreement, then the County shall have the right to terminate this agreement effective immediately upon the County giving written notice thereof to the Contractor. Either party may terminate this agreement on 30 days' written notice. County shall pay contractor for all services satisfactorily completed as of the date of notice. County may terminate this agreement immediately upon oral notice should funding cease or be materially decreased or should the Tehama County Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year.

The County's right to terminate this agreement may be exercised by the Sheriff-Coroner.

7) ENTIRE AGREEMENT; MODIFICATION

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Contractor shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this agreement, Contractor relies solely upon the provisions contained in this agreement and no other oral or written representation.

8) NONASSIGNMENT OF AGREEMENT

Inasmuch as this agreement is intended to secure the specialized services of Contractor, Contractor may not assign, transfer, delegate or sublet any interest herein without the prior written consent of the County.

9) EMPLOYMENT STATUS

Contractor shall, during the entire term of this agreement, be construed to be an independent contractor and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow County to exercise discretion or control over the professional manner in which Contractor performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Contractor shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the County is to ensure that the services shall be rendered and performed in a competent, efficient and satisfactory manner. Contractor shall be fully responsible for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Contractor, if Contractor were a County employee. County shall not be liable for deductions for any amount for any purpose from Contractor's compensation. Contractor shall not be eligible for coverage under County's Workers Compensation Insurance Plan nor shall Contractor be eligible for any other County benefit.

10) INDEMNIFICATION

Contractor shall defend, hold harmless, and indemnify Tehama County, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of County), damages, judgments, or decrees

by reason of any person's or persons' injury, including death, or property (including property of County) being damaged, arising out of contractor's performance of work hereunder or its failure to comply with any of its obligations contained in this agreement, whether by negligence or otherwise. Contractor shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Contractor shall also defend and indemnify County against any adverse determination made by the Internal Revenue Service or the State Franchise Tax Board and/or any other taxing or regulatory agency against the County with respect to Contractor's "independent contractor" status that would establish a liability for failure to make social security or income tax withholding payments, or any other legally mandated payment.

11) INSURANCE

Contractor shall procure and maintain insurance pursuant to Exhibit A, "Insurance Requirements For Contractor," attached hereto and incorporated by reference.

12) PREVAILING WAGE

Contractor certifies that it is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., as well as California Code of Regulations, Title 8, Section 16000 et seq. ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. If the Services hereunder are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is $1,000 or more, Contractor agrees to fully comply with and to require its subcontractors to fully comply with such Prevailing Wage Laws, to the extent that such laws apply. If applicable, County will maintain the general prevailing rate of per diem wages and other information set forth in Labor Code section 1773 at its principal office, and will make this information available to any interested party upon request. Contractor shall defend, indemnify and hold the County, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties, or interest arising out of any failure or alleged failure of the Contractor or its subcontractors to comply with the Prevailing Wage Laws. Without limiting the generality of the foregoing, Contractor specifically acknowledges that County has not affirmatively represented to contractor in writing, in the call for bids, or otherwise, that the work to be covered by the bid or contract was not a "public work." To the fullest extent permitted by law, Contractor hereby specifically waives and

agrees not to assert, in any manner, any past, present, or future claim for indemnification under Labor Code section 1781.

Contractor acknowledges the requirements of Labor Code sections 1725.5 and 1771.1 which provide that no contractor or subcontractor may be listed on a bid proposal or be awarded a contract for a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5, with exceptions from this requirement specified under Labor Code sections 1725.5(f), 1771.1(a) and 1771.1(n).

If the services are being performed as part of the applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, Contractor acknowledges that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

13) NON-DISCRIMINATION

Contractor shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of personnel, or in any other respect on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

14) GREEN PROCUREMENT POLICY

Through Tehama County Resolution No. 2021-140, the County adopted the Recovered Organic Waste Product Procurement Policy (available upon request) to (1) protect and conserve natural resources, water and energy; (2) minimize the jurisdiction's contribution to pollution and solid waste disposal; (3) comply with state requirements as contained in 14 CCR Division 7, Chapter 12, Article 12 (SB 1383); (4) support recycling and waste reduction; and (5) promote the purchase of products made with recycled materials, in compliance with the California Integrated Waste Management Act of 1989 (AB 939) and SB1382 when product fitness and quality are equal and they are available at the same or lesser cost of non-recycled products. Contractor shall adhere to this policy as required therein and is otherwise encouraged to conform to this policy.

15) COMPLIANCE WITH LAWS AND REGULATIONS

All services to be performed by Contractor under to this Agreement shall be performed in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations.

Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the County immediately.

16) LAW AND VENUE

This agreement shall be deemed to be made in, and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama County, California.

17) AUTHORITY

Each party executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

18) NOTICES

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent first class mail to the following addresses:

a. If to County: Tehama County Sheriff's Office
   i. ATTN: Dave Kain, Sheriff-Coroner
   ii. P.O. BOX 729
   iii. Red Bluff, CA 96080
   iv. 5305297900

b. If to Contractor: Cardan Aircraft Services, Inc.
   i. ATTN: Gary Walker
   ii. 5305276547
   iii. 1950 Airport Blvd, Red Bluff, CA 96080
   iv. cardanaircraft@yahoo.com

Notice shall be deemed to be effective two days after mailing.

19) NON-EXCLUSIVE AGREEMENT:

Contractor understands that this is not an exclusive agreement, and that County shall have the right to negotiate with and enter into agreements with others providing the same or similar services to

those provided by Contractor, or to perform such services with County's own forces, as County desires.

20) STANDARDS OF THE PROFESSION

Contractor agrees to perform its duties and responsibilities pursuant to the terms and conditions of this agreement in accordance with the standards of the profession for which Contractor has been properly licensed to practice.

21) LICENSING OR ACCREDITATION

Where applicable the Contractor shall maintain the appropriate license or accreditation through the life of this contract.

22) RESOLUTION OF AMBIGUITIES:

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

23) NO THIRD-PARTY BENEFICIARIES:

Neither party intends that any person shall have a cause of action against either of them as a third-party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

24) HAZARDOUS MATERIALS

Contractor shall provide to County all Safety Data Sheets covering all Hazardous Materials to be furnished, used, applied, or stored by Contractor, or any of its Subcontractors, in connection with the services on County property. Contractor shall provide County with copies of any such Safety Data Sheets prior to entry to County property or with a document certifying that no Hazardous Materials will be brought onto County property by Contractor, or any of its Subcontractors, during the performance of the services. County shall provide Safety Data Sheets for any Hazardous Materials that Contractor may be exposed to while on County property.

25) HARASSMENT

Contractor agrees to make itself aware of and comply with the County's Harassment Policy, TCPR §8102: Harassment, which is available upon request. The County will not tolerate or condone harassment, discrimination, retaliation, or any other abusive behavior. Violations of this policy may cause termination of this agreement.

26) COUNTERPARTS, ELECTRONIC SIGNATURES – BINDING

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act (("CUETA") Cal. Civil Code §§ 1633.1 to 1633.17), for executing this agreement. The Parties further agree that the electronic signatures of the Parties included in this agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among Parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the Parties. For purposes of this section, a digital signature is a type of "electronic signature" as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

IN WITNESS WHEREOF, County and Contractor have executed this agreement on the day and year set forth below.

<<Signature Page to Follow>>

COUNTY OF TEHAMA

Date: 12.14.2023

Sheriff-Coroner

Date: 1-9-2024

Chairman of the Board of Supervisors

Cardan Aircraft Services, Inc.

Date: 12-14-2023

Authorized Agent

Agreement #:

Vendor Number 112712

2027-53230

Budget Account Number

Exhibit A

INSURANCE REQUIREMENTS FOR CONTRACTOR

Contractor shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work described herein and the results of that work by Contractor, his/her agents, representatives, employees or subcontractors. At a minimum, Contractor shall maintain the insurance coverage, limits of coverage and other insurance requirements as described below.

Commercial General Liability (including operations, products and completed operations) $1,000,000 per occurrence for bodily injury, personal injury and property damage. If coverage is subject to an aggregate limit, that aggregate limit will be twice the occurrence limit, or the general aggregate limit shall apply separately to this project/location.

Automobile Liability

Automobile liability insurance is required with minimum limits of $1,000,000 per accident for bodily injury and property damage, including owned and non-owned and hired automobile coverage, as applicable to the scope of services defined under this agreement.

Workers' Compensation

If Contractor has employees, he/she shall obtain and maintain continuously Workers' Compensation insurance to cover Contractor and Contractor's employees and volunteers, as required by the State of California, as well as Employer's Liability insurance in the minimum amount of $1,000,000 per accident for bodily injury or disease.

Professional Liability (Contractor/Professional services standard agreement only)

If Contractor is a state-licensed architect, engineer, contractor, counselor, attorney, accountant, medical provider, and/or other professional licensed by the State of California to practice a profession, Contractor shall provide and maintain in full force and effect while providing services pursuant to this contract a professional liability policy (also known as Errors and Omissions or Malpractice liability insurance) with single limits of liability not less than $1,000,000 per claim and $2,000,000 aggregate on a claims made basis. However, if

coverage is written on a claims made basis, the policy shall be endorsed to provide coverage for at least three years from termination of agreement.

If Contractor maintains higher limits than the minimums shown above, County shall be entitled to coverage for the higher limits maintained by Contractor.

All such insurance coverage, except professional liability insurance, shall be provided on an "occurrence" basis, rather than a "claims made" basis.

Endorsements: Additional Insureds

The Commercial General Liability and Automobile Liability policies shall include, or be endorsed to include "Tehama County, its elected officials, officers, employees and volunteers" as an additional insured.

The certificate holder shall be "County of Tehama."

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions of $25,000 or more must be declared to, and approved by, the County. The deductible and/or self-insured retentions will not limit or apply to Contractor's liability to County and will be the sole responsibility of Contractor.

Primary Insurance Coverage

For any claims related to this project, Contractor's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees or volunteers shall be excess of Contractor's insurance and shall not contribute with it.

Coverage Cancellation

Each insurance policy required herein shall be endorsed to state that "coverage shall not be reduced or canceled without 30 days' prior written notice certain to the County."

Acceptability of Insurers

Contractor's insurance shall be placed with an insurance carrier holding a current A.M. Best & Company's rating of not less than A:VII unless otherwise acceptable to the County. The County

reserves the right to require rating verification. Contractor shall ensure that the insurance carrier shall be authorized to transact business in the State of California.

Subcontractors

Contractor shall require and verify that all subcontractors maintain insurance that meets all the requirements stated herein.

Material Breach

If for any reason, Contractor fails to maintain insurance coverage or to provide evidence of renewal, the same shall be deemed a material breach of contract. County, in its sole option, may terminate the contract and obtain damages from Contractor resulting from breach. Alternatively, County may purchase such required insurance coverage, and without further notice to Contractor, County may deduct from sums due to Contractor any premium costs advanced by County for such insurance.

Policy Obligations

Contractor's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

Verification of Coverage

Contractor shall furnish County with original certificates and endorsements effecting coverage required herein. All certificates and endorsements shall be received and approved by the County prior to County signing the agreement and before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements.

The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time.

E-Contract Review
Approval as to Form

Department Name: Tehama County Sheriff's Office

Vendor Name: Cardan Aircraft Services

Contract Description: Service Agreement Effective upon execution through June 30 2026

APPROVED AS TO FORM:

Date: 12/21/23

Office of the Tehama County Counsel
Daniel B. Klausner, Senior Deputy County Counsel

727 Oak Street, Red
Bluff, CA 96080
(530) 527-4655
http://www.co.tehama.ca.us

Tehama County

Minutes Certification

File Number: 23-262 **Enactment Number: MISC. AGR 2024-012**

SHERIFF'S OFFICE - Sheriff Dave Kain

a) AGREEMENT - Approval and authorization for the Chairperson and Sheriff to sign the agreement with Cardan Aircraft Services, Inc. for the purpose of aircraft maintenance and alteration services to Sheriff's Helicopter N911NN, in an amount not to $100,000, effective upon date of approval by the Board and shall terminate on 6/30/26.

Contract should read not to exceed $100,000.

In response to Chairman Leach, Sheriff Dave Kain said once these contracts get done and we have maintenance performed we will be ready.

In response to Supervisor Moule, Sheriff Kain stated there are certification requirements to fly the helicopter and there is one full time employee and several volunteers who are qualified.

RESULT:	APPROVE
MOVER:	Pati Nolen
SECONDER:	Candy Carlson
AYE:	Carlson, Leach, Hansen, Nolen, and Moule
	Enactment No: MISC. AGR 2024-012

I, JENNIFER VISE, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of an order adopted by said Board of Supervisors on 1/9/2024.

Attest: Jennifer Vise **January 12, 2024**
Date Certified

E-Contract Review
Approval as to Form

Department Name: Tehama County Sheriff's Office

Vendor Name: Cardan Aircraft Services, Inc.

Document Description: Amendment to Service Agreement terminating June 30, 2026

APPROVED AS TO FORM:

Date: 2/25/26

Office of the Tehama County Counsel
Daniel B. Klausner, Senior Deputy County Counsel

Tehama County

Agenda Request Form

File #: 26-0308 **Agenda Date:** 3/17/2026 **Agenda #:** 19.

SHERIFF / PERSONNEL - Sheriff Dave Kain

Requested Action(s)
a) OTHER THAN “A” STEP - Request approval to appoint applicant as Sheriff’s Supervising Communications Dispatcher - Extra Help, Range 34, Step E, upon successful completion of all pre-employment requirements

Financial Impact:
The funds for this position are currently budgeted in FY 25/26, Budget Unit 2027.

Background Information:
The selected candidate far exceeds the responsibilities and experience for the Supervising Communications Dispatcher Extra Help position and brings a high level of expertise, accountability, and cross-functional knowledge within the Sheriff’s Office, developed during 25 years of dedicated service with the Tehama County Sheriff's Office. Throughout their career the candidate has trained and mentored new dispatch employees, ensuring adherence to procedures, accuracy and professionalism. They have also performed data entry and reporting of sensitive information with exceptional attention to detail and confidentiality. The candidate effectively coordinated with other agencies to successfully complete Department of Justice audits, demonstrating strong interagency collaboration. They also provided technical and operational support as needed to maintain efficient dispatch operations. In addition to their dispatch experience, the candidate served as Records Supervisor, where they oversaw all operations and activities of the Records Division, ensuring compliance, accuracy, and effective workflow management.

The candidates’ experience justifies the increase to Step 5. The hiring of this employee is a benefit to the Tehama County Dispatch Center and the community we serve. This position is difficult to fill as many applicants lack experience and expertise and/or fail the background investigation. Should this request be denied, the County could potentially lose the opportunity to hire a highly qualified individual.

The Personnel Office has reviewed the candidates qualifications and agrees with placement at Salary Range 34, Step E upon successful completion of all pre-employment requirements.

OTHER THAN "A" STEP REQUEST

The Board of Supervisors, on November 13, 1990, asked to receive consistent information from Department Heads who request to hire a new employee at other than "A" step of the classification range. Board policy cites that "A" step is the normal and desired starting point in a classification unless compelling* reasons exist to start an individual at a higher step.

*Please note that the Board has previously provided direction that a pay disparity between Tehama and other counties is not, in and of itself, a sufficient compelling reason to start an employee at higher than "A" step.

FROM: Jennifer Crane, Accountant I

TO: Board of Supervisors/Personnel Office

RE: Request to hire an applicant in the following classification:

Supervising Communications Dispatcher – Extra Help at other than "A" step.

Please answer the following questions so that the Board may more objectively assess the request. Send the completed form along with the Agenda Request Form to the Personnel office, allowing sufficient time for review and approval/disapproval prior to the anticipated hiring date. Requests for "C" step or above will be referred to the Board of Supervisors on the regular agenda for their consideration. Requests for "B" step will be placed on the consent agenda for approval.

1. $ 29.69 Step A Range 34 Request: $ 36.09 Step E Range 34

2. **Total applications received during recruitment for this position:** 2
Total number of "qualified" applicants: 1

3. **Justification for requesting higher step than A:**
The selected candidate far exceeds the responsibilities and experience for the Supervising Communications Dispatcher Extra Help position and brings a high level of expertise, accountability, and cross-functional knowledge within the Sheriff's Office, developed during 25 years of dedicated service with the Tehama County Sheriff's Office. Throughout their career the candidate has trained and mentored new dispatch employees, ensuring adherence to procedures, accuracy and professionalism. They have also performed data entry and reporting of sensitive information with exceptional attention to detail and confidentiality. The candidate effectively coordinated with other agencies to successfully complete Department of Justice audits, demonstrating strong interagency collaboration. They also provided technical and operational support as needed to maintain efficient dispatch operations. In addition to their dispatch experience, the candidate served as Records Supervisor, where they oversaw all operations and activities of the Records Division, ensuring compliance, accuracy, and effective workflow management.

The candidates' experience justifies the increase to Step 5. The hiring of this employee is a benefit to the Tehama County Dispatch Center and the community we serve. This position is difficult to fill as many applicants lack experience and expertise and/or fail the background investigation. Should this request be denied, the County could potentially lose the opportunity to hire a highly qualified individual.

4. **How has the Department budgeted for this additional cost?**
The department has budgeted for this position as part of the position allocation list and will not place the department over the approved budget.

I hereby certify that to the best of my knowledge, the information provided above is a true and accurate representation of all the material facts which should be considered with this request.

Department Head Signature

Tehama County

Agenda Request Form

File #: 26-0354 **Agenda Date:** 3/17/2026 **Agenda #:** 20.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM - Administrative Services Director Tom Provine

Requested Action(s)

a) RESOLUTION - Request adoption of a resolution approving an application for funding and the execution of a grant agreement and any amendments thereto from the 2025 funding year of the State Community Development Block Grant (CDBG) Program

Financial Impact:

If awarded this grant, there will be no fiscal impact on the General Fund.

Background Information:

On December 16, 2025, the Board was presented with information available through the 2025 Community Development Block Grant (CDBG) and Notice of Funding Availability (NOFA) program.

At the March 3, 2026, Board meeting, staff presented the projects that meet CDBG eligibility requirements. The Board discussed the eligible project options and provided direction to staff to move forward with the Skyview Water District Project and the Teen Resource Center as the projects to be included in the CDBG funding application.

The resolution, application, and supporting documents presented with this item authorize submission of the CDBG grant application. If the Board does not approve the resolution and associated documents, the County will not be able to apply for the CDBG funding, and the identified projects may not move forward, as no alternative funding sources are currently available.

Resolution of the Governing Body

RESOLUTION NO. _____

A RESOLUTION APPROVING AN APPLICATION FOR FUNDING AND THE EXECUTION OF A GRANT AGREEMENT AND ANY AMENDMENTS THERETO FROM THE 2025 FUNDING YEAR OF THE STATE CDBG PROGRAM

BE IT RESOLVED by the Board of Supervisors of the **County** of Tehama as follows:

SECTION 1:
The Board of Supervisors has reviewed and hereby approves the submission to the State of California of one or more application(s) in the aggregate amount, not to exceed the amount of $600,000.00 for the following CDBG activities, pursuant to the and 2025 CDBG NOFA:

List activities and amounts

Activity (*e.g. Public Services, Infrastructure, etc.*)	Dollar Amount Being Requested for the Activity
Planning- SkyView	$ 280,500.00
Public Service- Teen Resource Center	$ 280,500.00
General Administration	$ 39,000.00
	$
	$

SECTION 2:
The Board of Supervisors hereby approves the use of Program Income in an amount not to exceed $0.00 for the CDBG activities described in Section 1.

SECTION 3:
The Board of Supervisors acknowledges compliance with all state and federal public participation requirements in the development of its application(s).

SECTION 4:
The Board of Supervisors hereby authorizes and directs the Chief Administrator or designee*, to execute and deliver all applications and act on the County's behalf in all matters pertaining to all such applications.

SECTION 5:
If an application is approved, the Chief Administrator or designee*, is authorized to enter into, execute and deliver the grant agreement (*i.e.*, Standard Agreement), any recordable or nonrecordable contract documents, and any and all subsequent amendments thereto with the State of California for the purposes of the grant.

SECTION 6:
If an application is approved, the Chief Administrator or designee*, is authorized to sign and submit Funds Requests and all required reporting forms and other documentation as may be required by the State of California from time to time in connection with the grant.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Tehama held on 3/17/2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Chair,
Board of Supervisors

STATE OF CALIFORNIA
County of **Tehama**

I, Sean Houghtby, County Clerk of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true, and correct copy of a resolution adopted by said Board of Supervisors on this 17th day of March, 2026 and that said resolution has not been amended, modified, repealed, or rescinded since its date of adoption and is in full force and effect as of the date hereof.

Tehama County, County Clerk of the County of Tehama,
State of California

By: Deputy

Appendix D: 2025 CDBG Application Certifications and Statement of Assurances

Complete and fully execute the attached 2025 CDBG Application Certifications and Statement of Assurances. The executed statement must be uploaded as a threshold document in the application. The document **may not** be modified.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF FINANCIAL ASSISTANCE
651 Bannon Street
Sacramento, CA 95811
(855) 333-CDBG (2324) / FAX (916) 263-2763
www.hcd.ca.gov

2025 CDBG Application Certifications and Statement of Assurances

The County of Tehama hereby certifies the following:

1. **Legal Authority:**

   It possesses the legal authority to apply for and execute the proposed activity(s) in the application.

2. **Application Authorization:**

   Its governing body has duly adopted or passed as an official act or resolution, motion, or similar action authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the applicant's Authorized Signor or other designee to act in connection with the application and to provide such additional information as may be required.

3. **Public Participation:**

   It has or will comply with all public participation requirements, which include, at a minimum, the following components:

   A. Provides for and encourages public participation, with particular emphasis on participation by persons of low and moderate income who are residents of slum and blight areas and of areas in which CDBG funds are proposed to be used, and provides for participation of residents in low- and moderate-income neighborhoods as defined by the local jurisdiction – and

   B. Provides local residents with reasonable ADA compliant and timely access to local meetings, information, and records relating to the jurisdiction's proposed use of funds, as required by CDBG regulations, and relating to the actual use of funds under this title – and

   C. Provides for technical assistance to groups representative of persons of low and moderate income that request such assistance in developing proposals with the level and type of assistance to be determined by the jurisdiction – and

   D. Provides for public meetings to obtain local resident views and to respond

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to proposals and questions at all stages of the community development program. These include at least the development of needs, the review of proposed activities, and review of program performance, which meetings shall be held after adequate notice, at times and locations convenient to potential or actual beneficiaries and with accommodation for the handicapped. This shall include one public meeting during the program design, annual performance report preparation, and formal amendments. A public meeting shall be conducted prior to application submittal – and

E. Solicits and provides for a timely written answer to written complaints and grievances, within 15 working days where practicable – and

F. Identifies needs of limited-English speaking residents will be met in the case of public hearings where limited-English speaking residents can reasonably be expected to participate.

4. National Objective:

It has developed its CDBG Program so as to primarily benefit targeted income persons and households and each activity in the program meets one of the three National Objectives: benefit to low-and moderate-income persons, elimination of slums and blight, or meets an urgent community need (with prior Department approval) certified by the jurisdiction as such.

5. NEPA Environmental Review:

It consents to assume, and hereby assumes, the responsibilities for environmental review and decision-making in order to ensure timely compliance with NEPA by following the procedures for recipients of block grant funds as set forth in 24 CFR Part 58, titled "Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities." Also included in this requirement is compliance with Executive Order 11988 relating to the evaluation of flood hazards, Section 102(a) of the Flood Disaster Protection Act of 1973 (Public Law 93-234) regarding purchase of flood insurance, and the National Historic Preservation Act of 1966 (54 USC 300101) and implementing regulations (36 CFR §800.8).

6. Audit/Performance Findings:

It certifies that the State Controller's Office (SCO) was in receipt of its complete Single Audit Package by the NOFA application due date or certifies that is exempt

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from the Single Audit requirements set forth in 2 CFR Part 200.

7. **Growth Control:**

   It certifies that there is no plan, ordinance, or other measure in effect which directly limits, by number, the building permits that may be issued for residential construction or the buildable lots which may be developed for residential purposes; or if such a plan, ordinance, or measure is in effect, it will either be rescinded before receiving funds, or it need not be rescinded because it:

   A. Imposes a moratorium on residential construction, to protect health and safety, for a specified period of time which will end when health and safety is no longer jeopardized; or,

   B. Creates agricultural preserves under Chapter 7 (commencing with Section 51200) of Part 2 of Division 1 of Title 5 of the Government Code; or,

   C. Was adopted pursuant to a specific requirement of a State or multi-State board, agency, department, or commission; or,

   D. The applicant has an adopted housing element which the Department has found to be in compliance, unless a final order has been used by a court in which the court determined that it is not in compliance with Article 10.6 of Chapter 3 of Division 1 of Title 7 of the Government Code, commencing with section 65580.

8. **Uniform Administrative Requirements:**

   It will comply with the regulations, policies, guidelines and requirements of 2 CFR Part 200 and 24 CFR Part 85 and the CDBG Program Guidelines.

9. **Nondiscrimination:**

   It shall comply with the following regarding nondiscrimination laws and practices as may be amended from time to time:

   A. Title VI of the Civil Rights Act of 1964 (Public Law 88-352).

   B. Title VIII of the Civil Rights Act of 1968 (Public Law 90-284) as amended; and will administer all programs and activities related to housing and community development in a manner affirmatively furthering fair housing.

   C. Section 109 of the Housing and Community Development Act of 1974, as

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amended.

D. Section 3 of the Housing and Urban Development Act of 1968, as amended.

E. Executive Order 11063, as amended by Executive Order 12259.

F. Section 504 of the Rehabilitation Act of 1973 (Public Law 93-112), as amended, and implementing regulations.

G. The Age Discrimination Act of 1975 (Public Law 94-135).

10. Anti-Displacement/Relocation:

It will comply with the Federal Relocation Act (42 U.S.C. 4601 et seq.).

11. Labor Standards:

It will comply with the following regarding labor standards as may be amended from time to time:

A. Section 110 of the Housing and Community Development Act of 1974, as amended.

B. Section 1720, et seq. of the California Labor Code regarding public works labor standards.

C. Davis-Bacon and Related Acts as amended (40 U.S.C. §276(a)) regarding the payment of prevailing wage rates.

D. Contract Work Hours and Safety Standards Act (40 U.S.C. §3702) regarding overtime compensation.

E. Anti-Kickback Act of 1934 (41 U.S.C. §51-58) prohibiting "kickbacks" of wages in federally assisted construction activities.

12. Architectural Barriers:

It will comply with the Architectural Barriers Act of 1968 (42 U.S.C. §4151 et seq.) and implementing regulations (24 CFR Parts 40-41)

13. Conflict of Interest:

It will enforce standards for conflicts of interest which govern the performance of their officers, employees, or agents engaged in the award and administration, in

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whole or in part, of State CDBG grant funds (24 CFR §570.611).

14. Limitations on Political Activities:

It will comply with the Hatch Act (5 U.S.C. §1501, et seq.) regarding political activity of employees.

15. Lead-Based Paint:

It will comply with the Lead-Based Paint Regulations (24 CFR Part 35) which prohibit the use of lead-based paint on projects funded by the program.

16. Debarred Contractors:

It certifies that neither the applicant or its staff are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in federal assistance programs, in any proposal submitted in connection with the CDBG program, per the Excluded Party List System located at https://www.sam.gov/SAM/. In addition, the applicant will not award contracts to or otherwise engage the services of any contractor while that contractor (or its principals) is debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation from the covered transaction, in any proposal submitted in connection with the CDBG program under the provisions of 24 CFR Part 24.

17. Inspection of Grant Activities:

It will give HUD, the Comptroller General, the State Department of Housing and Community Development, or any of their authorized representatives access to and the right to examine all records, books, papers, or documents related to the grant.

18. Cost Recovery:

It will not attempt to recover any capital costs of public improvements assisted in whole or part with CDBG funds by assessing any amount against properties owned and occupied by persons of low- and moderate-income including any fee charged or assessment made as a condition of obtaining access to such public improvements, unless:

A. CDBG funds received are used to pay the proportion of such fee or

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF FINANCIAL ASSISTANCE
651 Bannon Street
Sacramento, CA 95811
(855) 333-CDBG (2324) / FAX (916) 263-2763
www.hcd.ca.gov

assessment that relates to the capital costs of public improvements that are financed from revenue sources other than CDBG funds; or

B. For purposes of assisting any amount against properties owned and occupied by persons of low- and moderate-income who are not persons of very low income, that it lacks sufficient funds received from CDBG Program to comply with the requirements of this clause.

19. Procurement:

It will follow the federal procurement policies per 24 CFR §200.317 et seq.

20. Right to Report:

It will comply with the requirements of the Violence Against Women Act Reauthorization Act of 2022 for U.S. Department of Housing and Urban Development (HUD) recipients to support an individual's right to seek law enforcement or emergency assistance. This includes:

A. Reporting on the existence of laws or policies they have adopted that impose penalties based on requests for law enforcement or emergency assistance or based on criminal activity that occurred at a covered property.

B. Certify that they are in compliance or describe the steps they will take to comply within 180 days of the report to HUD.

21. Domestic Preference Requirements for Federal Financial Assistance:

It will comply with the Build America, Buy America Act included in the Infrastructure Investment and Jobs Act (Pub. L. 117-58) and implementing regulations (2 CFR Part 184).

22. Excessive Force:

It will adopt and enforce policies:

A. Prohibiting the use of excessive force by its law enforcement agencies against individuals engaged in non-violent civil rights demonstrations; and

B. Enforcing applicable State and local law against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstration within its jurisdiction.

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23. Anti-Lobbying:

A. It certifies and agrees that no federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer of employee of any agency, a Member of Congress in connection with the federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

24. Compliance with Laws:

The jurisdiction will comply with all applicable laws, rules, regulations, and guidelines governing the activities being applied for herein.

I hereby certify under penalty of perjury that all information contained in this Statement of Assurances (including all supporting documentation) is true, complete, and accurate. I understand and acknowledge that making false statements on this certification, including any documents submitted in support of it, is a crime under federal and California state laws, which may result in criminal prosecution and fines. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.

Gabriel Hydrick

Printed Name of Authorized Representative (*per the Resolution*)

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Sacramento, CA 95811
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	County Administrator	
Signature	Title	Date

Tehama County

Agenda Request Form

File #: 26-0372 **Agenda Date:** 3/17/2026 **Agenda #:** 21.

TEHAMA COUNTY PARKS & RECREATION

Requested Action(s)
a) Board discussion and possible action regarding casting of ballot for election of three (3) Directors to the Los Molinos Mutual Water Company for three-year terms, beginning 3/26/26

Financial Impact:
None.

Background Information:
At the March 14, 2026, Board of Supervisors Meeting, Chairman Moule made a motion to have the District 5 Supervisor cast the ballot.

The ballot must be mailed by March 23, 2026.

SHAREHOLDER: Please complete the attached ballot and mail in the enclosed envelope no later than MARCH 23, 2026.

Tehama County Parks &
Receation
727 Oak Street
Red Bluff, CA 96080

CUT OFF THE BALLOT AND MAY BY MARCH 23, 2026.

BALLOT

16.22 SHARE VOTES

FOR THE ELECTION OF DIRECTORS FOR THE LOS MOLINOS MUTUAL WATER COMPANY FOR A THREE YEAR TERM BEGINNING MARCH 26, 2026.

VOTE FOR ONE CANDIDATE FROM EACH DISTRICT

Please check only one CANDIDATE from each District. Please check in space provided in front of the CANDIDATE of your choice.

DISTRICT NO. 1	DISTRICT NO. 2	DISTRICT NO. 4
_____ Colin J. Campbell, Jr. incumbent 25610 Lee Street Los Molinos,CA 96055 Phone: 526-0227	_____ Susan N. Junge Incumbent 9089 Shasta Blvd. Los Molinos, CA 96055 Phone: 592-7889	_____ William E. Alward Incumbent 25275 Kauffman Ave. Red Bluff, CA 96080 Phone: 200-0344

WRITE IN CANDIDATES

Votes for qualified "Write In" CANDIDATES are acceptable and maybe indicated below.

DISTRICT NO. 1	DISTRICT NO. 2	DISTRICT NO. 4
NAME: _____	_____	_____
ADDRESS: _____	_____	_____
PHONE: _____	_____	_____

Tehama County

Agenda Request Form

File #: 26-0252 **Agenda Date:** 3/17/2026 **Agenda #:** 22.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Eva Elizabeth Flores Ramires (owner at time of abatement) Jimmy Tang (current owner)
Site Address:	16715 Blue Oak Rd., Cottonwood
APN:	007-032-008 and 007-032-007 ("Premises") (District 4)
Case No:	EHCE-25-3

Financial Impact:
Imposing liens from unpaid abatement costs facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on May 20, 2025. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on May 20, 2025, for unlawful marijuana cultivation under Chapter 9.06.

Abatement of the unlawful marijuana cultivation conducted by Law Enforcement.

On July 9, 2025, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of Abatement Costs to determine whether, and in what amount, the Abatement Costs shall be enforced as a lien against the Premises; and adopted an Abatement Costs Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these costs.

TEHAMA COUNTY CODE ENFORCEMENT
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 7/11/2025

EHCE CASE: # EHCE-25-3

Property Owner Name and Last Known Address:

Eva Elizabeth Flores Ramires
31710 Determination Dr.
Tracy, CA 95304

Occupant:

Site Address:
16715 Blue Oak Rd., Cottonwood

Assessor's Parcel Number:
007-032-008 and 007-032-007

Enforcing Officer:
R. Robbins

Inspection Date:
4/28/2025

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you. The Notice stated the unlawful marijuana cultivation must be abated, otherwise an administrative penalty would begin to accrue against you. The enforcing officer re-inspected the Premises and determined you did not lawfully abate and/or did not provide evidence of lawful disposal or relocate, as per Tehama County Code 9.06.100, of the unlawful marijuana. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

Tehama County Code Enforcement abated the unlawful marijuana cultivation. The costs for such abatement, including costs of administration, are indicated on the enclosed invoice. **YOU ARE LIABLE FOR PAYING ALL SUCH COSTS** incurred by Tehama County Code Enforcement to abate the unlawful marijuana cultivation.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

Julie Benson

Julie Benson
Code Compliance Coordinator

7/11/2025
Date of Service of Notice

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Code Enforcement Account Invoice

Account ID	Date
AR0003390	6/12/2025

Invoice ID	Invoice Total Due:
IN0012380	$ 4,044.26

PAYMENT DUE IMMEDIATELY

TO: EVA ELIZABETH FLORES RAMIRES

31710 DETERMINATION DR.
TRACY, CA 95304

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-032-008 & 007-032-007 **Site Location:** 16715 BLUE OAK RD. COTTONWOOD

	Date	Program/ Element	Description		Amount
Invoice #IN0012380	**--- Date of Invoice : 6/12/2025**				
	06/12/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	4,044.26
	Cost due for abatement on 5/20/2025				
			Total Due for This Invoice:	$	4,044.26

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Eva Elizabeth Flores Ramires			
Site Address:	16715 Blue Oak Rd., Cottonwood			
APN:	007-032-008 & 007-032-007			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	28		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	71		
Time @ $.76 per min.			$90.44	
Copies @ .25 ea			$17.75	
Post Office/FedEx Postage			$15.90	
Total Adminstrative Costs				**$124.09**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	8	$50.72	$405.76	
DA Officer-1 at 5 hrs.	5	$153.44	$767.20	
DA Officer-1 at 5 hrs.	5	$90.88	$454.40	
DA Officer-1 at 5 hrs.	5	$92.61	$463.05	
DA Officer-1 at 5 hrs.	5	$81.22	$406.10	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$36.94	$184.70	
Total Officer Time				**$3,730.61**
Mileage	Miles	Rate	Total	
5 vehicles @ 43.9 mi. each	219.5	$0.70	$153.65	
Total Mileage				**$153.65**
Equipment Costs				**$0.00**
Landfill Costs				**$ 35.91**
	Total Abatement Costs			**$4,044.26**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$4,044.26**

RESOLUTION NO. CE25-02
EHCH 25-4

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: Eva Elizabeth Flores Ramires
Site Address: 16715 Blue Oak Rd. Cottonwood
APN: 007-032-008 and 007-032-007

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **16715 Blue Oak Rd., Cottonwood, Red Bluff, APN: 007-032-008 and 007-032-007** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **5/20/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **5/20/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$4,044.26**; and

WHEREAS, the County has made a demand upon the property owner, **Eva Elizabeth Flores Ramires**, for **$4,044.26** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Rena A. Lane
Administrative Hearing Officer, Amber Lane

7/9/25
Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **9h** day of **July, 2025**.

DATED: This 9th day of July, 2025.

Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003390	6/12/2025

Invoice ID	Invoice Total Due:
IN0012380	$ 4,044.26

PAYMENT DUE IMMEDIATELY

TO: EVA ELIZABETH FLORES RAMIRES

31710 DETERMINATION DR.
TRACY, CA 95304

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-032-008 & 007-032-007 **Site Location:** 16715 BLUE OAK RD. COTTONWOOD

	Date	Program/ Element	Description		Amount
Invoice #IN0012380	**--- Date of Invoice : 6/12/2025**				
	06/12/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	4,044.26
	Cost due for abatement on 5/20/2025				
			Total Due for This Invoice:	$	4,044.26

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Eva Elizabeth Flores Ramires			
Site Address:	16715 Blue Oak Rd., Cottonwood			
APN:	007-032-008 & 007-032-007			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	28		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
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Post Office/FedEx Postage			$15.90	
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Total Officer Time				**$3,730.61**
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Total Mileage				**$153.65**
Equipment Costs				**$0.00**
Landfill Costs				**$ 35.91**
	Total Abatement Costs			**$4,044.26**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$4,044.26**

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tim Potanovic, Enforcing Officer

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

PROOF OF SERVICE

I, **Julie Benson**, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On **July 11 2025** I served the following documents:

   - ☑ Copy of this Proof of Service
   - ☑ Decision of Hearing Officer regarding penalties and/or costs
   - ☑ Invoice
   - ☑ Notice of Costs and/or Administrative Penalties Due
   - ☐ Notice of Pending Nuisance Abatement Proceeding
   - ☐ Payment Plan/Compromise Application
   - ☐ _____

3. I served the documents on the following person(s):

   ☑

   Eva Elizabeth Flores Ramires
   31710 Determination Dr.
   Tracy, CA 95304

   _____
   ESS

4. The documents were served by the following means, by:

   - ☐ **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
     - ☐ Party's Attorney: _____
     - ☐ Party: _____
   - ☑ **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this July 11 (DATE), 2025, at 4:30 (TIME).

Julie Benson
NAME OF DECLARANT

Julie Benson
SIGNATURE OF DECLARANT

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 9.06)

DATE OF NOTICE: 2/12/2026 **CASE NO: EHCE-25-3**

Property Owner Name and Last Known Address:
Eva Elizabeth Flores Ramires
31710 Determination Dr.
Tracy, CA 95304

Current Owner:
Jimmy Tang
2575 Craneford Way
San Ramon, CA 94582

Site Address:
16715 Blue Oak Rd., Cottonwood

Assessor's Parcel Number:
007-032-008 & 007-032-007

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
16715 Blue Oak Rd., Cottonwood

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/12/2026 CASE NO: EHCE-25-3

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/12/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003390	6/12/2025

Invoice ID	Invoice Total Due:
IN0012380	$ 4,044.26

PAYMENT DUE IMMEDIATELY

TO : EVA ELIZABETH FLORES RAMIRES

31710 DETERMINATION DR.
TRACY, CA 95304

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-032-008 & 007-032-007 **Site Location:** 16715 BLUE OAK RD. COTTONWOOD

Date	Program/ Element	Description		Amount
Invoice #IN0012380 --- Date of Invoice : 6/12/2025				
06/12/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	4,044.26
Cost due for abatement on 5/20/2025				
		Total Due for This Invoice:	$	4,044.26

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Eva Elizabeth Flores Ramires			
Site Address:	16715 Blue Oak Rd., Cottonwood			
APN:	007-032-008 & 007-032-007			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	28		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	71		
Time @ $.76 per min.			$90.44	
Copies @ .25 ea			$17.75	
Post Office/FedEx Postage			$15.90	
Total Adminstrative Costs				**$124.09**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	8	$50.72	$405.76	
DA Officer-1 at 5 hrs.	5	$153.44	$767.20	
DA Officer-1 at 5 hrs.	5	$90.88	$454.40	
DA Officer-1 at 5 hrs.	5	$92.61	$463.05	
DA Officer-1 at 5 hrs.	5	$81.22	$406.10	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$36.94	$184.70	
Total Officer Time				**$3,730.61**
Mileage	Miles	Rate	Total	
5 vehicles @ 43.9 mi. each	219.5	$0.70	$153.65	
Total Mileage				**$153.65**
Equipment Costs				**$0.00**
Landfill Costs				**$ 35.91**
	Total Abatement Costs			**$4,044.26**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$4,044.26**

RESOLUTION NO. CE25-02
EHCH 25-4

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: Eva Elizabeth Flores Ramires
Site Address: 16715 Blue Oak Rd. Cottonwood
APN: 007-032-008 and 007-032-007

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **16715 Blue Oak Rd., Cottonwood, Red Bluff, APN: 007-032-008 and 007-032-007** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **5/20/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **5/20/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$4,044.26**; and

WHEREAS, the County has made a demand upon the property owner, **Eva Elizabeth Flores Ramires**, for **$4,044.26** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lane
Administrative Hearing Officer, Amber Lane

7/9/25
Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **9h** day of **July, 2025**.

DATED: This 9th day of July, 2025.

Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003390	6/12/2025

Invoice ID	Invoice Total Due:
IN0012380	$ 4,044.26

TO : EVA ELIZABETH FLORES RAMIRES

31710 DETERMINATION DR.
TRACY, CA 95304

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-032-008 & 007-032-007 **Site Location:** 16715 BLUE OAK RD. COTTONWOOD

	Date	Program/ Element	Description		Amount
Invoice #IN0012380	**--- Date of Invoice : 6/12/2025**				
	06/12/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	4,044.26
	Cost due for abatement on 5/20/2025				
			Total Due for This Invoice:	$	4,044.26

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Eva Elizabeth Flores Ramires			
Site Address:	16715 Blue Oak Rd., Cottonwood			
APN:	007-032-008 & 007-032-007			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	28		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	71		
Time @ $.76 per min.			$90.44	
Copies @ .25 ea			$17.75	
Post Office/FedEx Postage			$15.90	
Total Adminstrative Costs				**$124.09**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	8	$50.72	$405.76	
DA Officer-1 at 5 hrs.	5	$153.44	$767.20	
DA Officer-1 at 5 hrs.	5	$90.88	$454.40	
DA Officer-1 at 5 hrs.	5	$92.61	$463.05	
DA Officer-1 at 5 hrs.	5	$81.22	$406.10	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$104.94	$524.70	
DA Officer-1 at 5 hrs.	5	$36.94	$184.70	
Total Officer Time				**$3,730.61**
Mileage	Miles	Rate	Total	
5 vehicles @ 43.9 mi. each	219.5	$0.70	$153.65	
Total Mileage				**$153.65**
Equipment Costs				**$0.00**
Landfill Costs				**$ 35.91**
	Total Abatement Costs			**$4,044.26**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$4,044.26**

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tim Potanovic, Enforcing Officer

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

Tehama County

Agenda Request Form

File #: 26-0263 **Agenda Date:** 3/17/2026 **Agenda #:** 23.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Juliana Vazquez Torrez, Jose Guadalupe Castillo Sanchez, c/o Misael Castillo Vazquez
Site Address:	23172 Hamilton Ave., Gerber
APN:	063-210-014 ("Premises") (District 4)
Case No:	EHCE-25-6

Financial Impact:
Imposing liens from unpaid abatement costs facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on July 8, 2025. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on July 8, 2025, for unlawful marijuana cultivation under Chapter 9.06.

Abatement of the unlawful marijuana cultivation conducted by Law Enforcement.

On August 27, 2025, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of Abatement Costs to determine whether, and in what amount, the Abatement Costs shall be enforced as a lien against the Premises; and adopted an Abatement Costs Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these costs.

TEHAMA COUNTY CODE ENFORCEMENT
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 8/27/2025

EHCE CASE: # 25-6

Property Owner Name and Last Known Address:

Juliana Vazquez Torrez, Jose Guadalupe Castillo Sanchez
c/o Misael Castillo Vazquez
24085 Orangewood Rd.
Corning CA 96021

Occupant: all occupants at this site address

Site Address:
23172 Hamilton Ave., Gerber

Assessor's Parcel Number:
063-210-014

Enforcing Officer:
R. Robbins

Inspection Date:
7/8/2025

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you.. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

Tehama County Code Enforcement was required to abate the unlawful marijuana cultivation. The costs for such abatement, including costs of administration, are indicated on the enclosed invoice. **YOU ARE LIABLE FOR PAYING ALL SUCH COSTS** incurred by Tehama County Code Enforcement to abate the unlawful marijuana cultivation.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

Julie Benson

Julie Benson
Code Compliance Coordinator

8/27/2025
Date of Service of Notice

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003416	7/29/2025

Invoice ID	Invoice Total Due:
IN0013256	$ 677.57

PAYMENT DUE IMMEDIATELY

TO: JULIANA VAZQUEZ TORREZ, JOSE SANCHEZ
MISAEL CASTILLO VAZQUEZ
24085 ORANGEWOOD RD.
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 063-210-014 **Site Location:** 23172 HAMILTON AVE. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013256	--- **Date of Invoice : 7/29/2025**				
	07/29/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	677.57
	Cost due for abatement on 7/8/2025				
			Total Due for This Invoice:	$	677.57

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid

RESOLUTION NO. CE25-03
EHCH 25-6

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Juliana Vazquez Torrez and Jose Guadalupe Castillo Sanchez c/o Misael Castillo Vazquez**
Site Address:	**23172 Hamilton Ave., Gerber**
APN:	**063-210-014**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **23172 Hamilton Ave., Gerber, California, APN: 063-210-014** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **7/8/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **7/23/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$677.57**; and

WHEREAS, the County has made a demand upon the property owner, **Juliana Vazquez Torrez and Jose Guadalupe Castillo Sanchez c/o Misael Castillo Vazquez**, for **$677.57** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lane — 8/27/25

Administrative Hearing Officer, Amber Lane — Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **27th** day of **August, 2025**.

DATED: This 27th day of August, 2025.

Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003416	7/29/2025

Invoice ID	Invoice Total Due:
IN0013256	$ 677.57

PAYMENT DUE IMMEDIATELY

TO: JULIANA VAZQUEZ TORREZ, JOSE SANCHEZ
MISAEL CASTILLO VAZQUEZ
24085 ORANGEWOOD RD.
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 063-210-014 **Site Location:** 23172 HAMILTON AVE. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013256	**--- Date of Invoice : 7/29/2025**				
	07/29/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	677.57
	Cost due for abatement on 7/8/2025				
			Total Due for This Invoice:	$	677.57

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Juliana Vazquez Torrez et al			
Site Address:	23172 Hamilton Ave., Gerber			
APN:	063-210-014			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	26		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	29		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$7.25	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.63**
	Hrs.	Costs per hr.		
Code Officer-1 at 3hrs.	3	$51.80	$155.40	
TCSO Officer-1 at 3 hrs.	3	$49.81	$149.43	
TCSO Officer -1 at 3hrs	3	$51.80	$155.40	
Total Officer Time				**$460.23**
	Miles	Rate	Total	
Mileage 3 vehicles @24.4 mi. each	73.2	$0.70	$51.24	
Total Mileage				**$51.24**
Equipment Costs				**$0.00**
Landfill Costs				**$ 89.47**
	Total Abatement Costs			**$677.57**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$677.57**

TEHAMA COUNTY CODE ENFORCEMENT

633 Washington St., Room 36
Red Bluff, CA. 96080
Phone: (530) 527-8020
FAX: (530) 527-6617

July 29, 2025

Juliana Vazquez Torrez, Jose Sanchez
Misael Castillo Vazquez
24085 Orangewood Rd.
Corning, CA 96021

Site Address: 23172 Hamilton Ave., Gerber
APN: 063-210-014
Case NO. EHCE-25-6

Dear Property Owners,

Enclosed is a copy of your invoice to review. A hearing is scheduled to review the Administrative Penalties and/or Abatement Costs for the Unlawful Marijuana Cultivation violation for the above referenced property.

Penalty Hearing/Hearing on Accounting Scheduled:
Date: **8/27/25**
Time: **9:00 am**
Address: **633 Washington St., 2nd Floor, Dept. 4, Red Bluff, CA**

If you require an interpreter, you are responsible for providing one for yourself

Sincerely,

Julie Benson

Julie Benson
Code Compliance Coordinator

Attachment B-1

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Penalty Began Accruing:
MM/DD/YYYY

Date Penalty Stopped Accruing:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Choose an item. occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $#### per day.

WHEREAS, an administrative penalty accrued between MM/DD/YYYY and MM/DD/YYYY.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the administrative penalty in the sum of $##### be paid immediately by MM/DD/YYYY. The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $#### plus interest and other costs which may hereafter become due. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Administrative Penalty Lien exists on the Premises and all other real property located in Tehama County and owned by Property Owner Name.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director

COPY

2025007897
Tehama County

Sean Houghtby
Clerk-Recorder
08/27/2025 11:28 AM
Total: $0.00

CONFORMED COPY
Copy of document recorded.
Has not been compared with original.

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF PENDING NUISANCE ABATEMENT PROCEEDING

Property Owner Name and Last Known Address:
Juliana Vazquez Torrez,
Jose Guadalupe Castillo Sanchez
c/o Misael Castillo Vazquez
24085 Orangewood Rd.
Corning CA 96021

Site Address:
23172 Hamilton Ave., Gerber

Assessor's Parcel Number
063-210-014

Case No: **EHCE-25-6**

Inspection Date:
7/8/2025

Date of Notice:
7/8/2025

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on 7/8/2025, the enforcing officer for Tehama County observed unlawful marijuana cultivation on the Premises, in violation of Tehama County Code section 9.06.

WHEREAS, on 7/8/2025, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, the enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Public Nuisance, and Notice of Administrative Order to Show Cause" ("Notice") to the owner(s) and/or occupant(s) of the Premises.

WHEREAS, on 7/23/2025, an Administrative Hearing was held before a Hearing Officer to determine whether the condition(s) existing on the Premises constitute(s) a public nuisance.

WHEREAS, the Hearing Officer determined that the condition(s) existing on the Premises on 7/8/2025 constitute(s) a public nuisance, the Hearing Officer shall make the following order:

> In the event that such marijuana is not abated by the owner(s) and/or occupant(s) of the Premises in accordance with Tehama County Code section 9.06, or the nuisance is recommenced, the enforcing officer shall abate, or cause to be abated, the marijuana in the manner set forth in Tehama County Code section 9.06.165 and shall keep an itemized account of the costs incurred by the County to abate the nuisance, to be charged against the premises and against each person who causes, permits, suffers, or maintains the unlawful marijuana cultivation to exist, in accordance with the provisions of Chapter 9.06 of the Tehama County Code.

NOTICE IS HEREBY GIVEN.

8/27/2025
Date of Notice

Tia Branton, Director of
Environmental Health

EXHIBIT "A"

Beginning at a point on the South line of Lot 194 in the center of Hamilton Avenue, said point being 114 feet West of the West line of the California State Highway 99W right of way; thence North parallel with the West line of said right of way 428 feet; thence East 114 feet to the West line of right of way; thence South on the West line of said right of way 428 feet to the intersection of the West line of the right of way and the center line of Hamilton Avenue; thence West along the center line of Hamilton Avenue 114 feet to the point of beginning, being in Lot 194 of Subdivision No. 3, El Camino Rancho, as the same is shown on the Map entitled: "El Camino Rancho Tehama County Calif. Pacific Land Corporation Purchaser - O. R. Smith Engineer Amended Subdivision Number 3", filed in the office of the County Recorder of the County of Tehama, State of California, July 13, 1923, in Book F of Maps at pages 59 and 60.

Excepting therefrom beginning at a point in the West boundary of the right of way of State Highway 99W, 285.6 feet North of the center line of Hamilton Avenue as the same is shown on the Map entitled: "El Camino Rancho Tehama County Calif. Pacific Land Corporation Purchaser - O. R. Smith Engineer Amended Subdivision Number 3", filed in the office of the County Recorder of the County of Tehama, State of California, July 13, 1923, in Book F of Maps, at pages 59 and 60, and running from said point of beginning North 0° 04' East along said right of way boundary 140.4 feet; thence West 107.65 feet; thence South 1° 14' West 139.9 feet; thence South 89° 49' East 110.5 feet to the point of beginning.

APN: 063-210-014-000

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On **August 27, 2025**, before me, **Julie Benson**, Notary Public in and for the State of California, personally appeared **Tia Branton** who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Julie Benson

Notary Public in and for the State of California

JULIE BENSON
Notary Public - California
Tehama County
Commission # 2523555
My Comm. Expires Jul 15, 2029

PROOF OF SERVICE

I, **Julie Benson**, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On **August 27, 2025**, I served the following documents:

   - ☑ Copy of this Proof of Service
   - ☑ Decision of Hearing Officer regarding penalties and/or costs
   - ☑ Invoice
   - ☑ Notice of Costs and/or Administrative Penalties Due
   - ☑ Notice of Pending Nuisance Abatement Proceeding
   - ☐ Payment Plan/Compromise Application
   - ☐ _____

3. I served the documents on the following person(s):

   ☑ Juliana Vazquez Torrez,
   Jose Guadalupe Castillo Sanchez
   c/o Misael Castillo Vazquez
   24085 Orangewood Rd.
   Corning CA 96021

4. The documents were served by the following means, by:

   ☐ **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
   - ☐ Party's Attorney: _____
   - ☐ Party: _____

   ☑ **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this August 27 (DATE) 2025, at 4:00 pm (TIME)

Julie Benson
NAME OF DECLARANT

Julie Benson
SIGNATURE OF DECLARANT

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 **CASE NO: EHCE-25-6**

Property Owner Name and Last Known Address:
Juliana Vazquez Torrez,
JoseGuadalupe Castillo Sanchez,
c/o Misael Castillo Vazquez
24085 Orangewood Ave.
Corning, CA 96021

Occupant:
All occupants

Site Address:
23172 Hamilton Ave., Gerber

Assessor's Parcel Number:
063-210-014

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
23172 Hamilton Ave., Gerber

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 CASE NO: EHCE-25-6

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003416	7/29/2025

Invoice ID	Invoice Total Due:
IN0013256	$ 677.57

PAYMENT DUE IMMEDIATELY

TO : JULIANA VAZQUEZ TORREZ, JOSE SANCHEZ
MISAEL CASTILLO VAZQUEZ
24085 ORANGEWOOD RD.
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 063-210-014 **Site Location:** 23172 HAMILTON AVE. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013256	**--- Date of Invoice : 7/29/2025**				
	07/29/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	677.57
	Cost due for abatement on 7/8/2025				
			Total Due for This Invoice:	$	677.57

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Juliana Vazquez Torrez et al			
Site Address:	23172 Hamilton Ave., Gerber			
APN:	063-210-014			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	26		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	29		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$7.25	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.63**
	Hrs.	Costs per hr.		
Code Officer-1 at 3hrs.	3	$51.80	$155.40	
TCSO Officer-1 at 3 hrs.	3	$49.81	$149.43	
TCSO Officer -1 at 3hrs	3	$51.80	$155.40	
Total Officer Time				**$460.23**
Mileage	Miles	Rate	Total	
3 vehicles @24.4 mi. each	73.2	$0.70	$51.24	
Total Mileage				**$51.24**
Equipment Costs				**$0.00**
Landfill Costs				**$ 89.47**
	Total Abatement Costs			**$677.57**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$677.57**

RESOLUTION NO. CE25-03
EHCH 25-6

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Juliana Vazquez Torrez and Jose Guadalupe Castillo Sanchez c/o Misael Castillo Vazquez**
Site Address:	**23172 Hamilton Ave., Gerber**
APN:	**063-210-014**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **23172 Hamilton Ave., Gerber, California, APN: 063-210-014** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **7/8/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **7/23/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$677.57**; and

WHEREAS, the County has made a demand upon the property owner, **Juliana Vazquez Torrez and Jose Guadalupe Castillo Sanchez c/o Misael Castillo Vazquez**, for **$677.57** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lane — 8/27/25

Administrative Hearing Officer, Amber Lane — Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **27th** day of **August, 2025**.

DATED: This 27th day of August, 2025.

Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003416	7/29/2025

Invoice ID	Invoice Total Due:
IN0013256	$ 677.57

PAYMENT DUE IMMEDIATELY

TO : JULIANA VAZQUEZ TORREZ, JOSE SANCHEZ
MISAEL CASTILLO VAZQUEZ
24085 ORANGEWOOD RD.
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 063-210-014 **Site Location:** 23172 HAMILTON AVE. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013256	**--- Date of Invoice : 7/29/2025**				
	07/29/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	677.57
	Cost due for abatement on 7/8/2025				
			Total Due for This Invoice:	$	677.57

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Juliana Vazquez Torrez et al			
Site Address:	23172 Hamilton Ave., Gerber			
APN:	063-210-014			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	26		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	29		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$7.25	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.63**
	Hrs.	Costs per hr.		
Code Officer-1 at 3hrs.	3	$51.80	$155.40	
TCSO Officer-1 at 3 hrs.	3	$49.81	$149.43	
TCSO Officer -1 at 3hrs	3	$51.80	$155.40	
Total Officer Time				**$460.23**
Mileage	Miles	Rate	Total	
3 vehicles @24.4 mi. each	73.2	$0.70	$51.24	
Total Mileage				**$51.24**
Equipment Costs				**$0.00**
Landfill Costs				**$ 89.47**
	Total Abatement Costs			**$677.57**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$677.57**

TEHAMA COUNTY CODE ENFORCEMENT

633 Washington St., Room 36
Red Bluff, CA. 96080
Phone: (530) 527-8020
FAX: (530) 527-6617

July 29, 2025

Juliana Vazquez Torrez, Jose Sanchez
Misael Castillo Vazquez
24085 Orangewood Rd.
Corning, CA 96021

Site Address: 23172 Hamilton Ave., Gerber
APN: 063-210-014
Case NO. EHCE-25-6

Dear Property Owners,

Enclosed is a copy of your invoice to review. A hearing is scheduled to review the Administrative Penalties and/or Abatement Costs for the Unlawful Marijuana Cultivation violation for the above referenced property.

Penalty Hearing/Hearing on Accounting Scheduled:
Date: **8/27/25**
Time: **9:00 am**
Address: **633 Washington St., 2nd Floor, Dept. 4, Red Bluff, CA**

If you require an interpreter, you are responsible for providing one for yourself

Sincerely,

Julie Benson

Julie Benson
Code Compliance Coordinator

Attachment B-1

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Penalty Began Accruing:
MM/DD/YYYY

Date Penalty Stopped Accruing:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Choose an item. occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $#### per day.

WHEREAS, an administrative penalty accrued between MM/DD/YYYY and MM/DD/YYYY.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the administrative penalty in the sum of $##### be paid immediately by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $#### plus interest and other costs which may hereafter become due. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Administrative Penalty Lien exists on the Premises and all other real property located in Tehama County and owned by Property Owner Name.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tia Branton, Director

Tehama County

Agenda Request Form

File #: 26-0251 **Agenda Date:** 3/17/2026 **Agenda #:** 24.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Oscar Moreno Sanchez (owner at time of abatement) Jose Alberto Mendoza Rubio (current owner)
Site Address:	17062 Laramie Point Corning, RTR
APN:	062-430-018 ("Premises") (District 4)
Case No:	EHCE 23-22

Financial Impact:
Imposing liens from unpaid abatement costs facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on June 7, 2023. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on June 15, 2023, for unlawful marijuana cultivation under Chapter 9.06.

Abatement of the unlawful marijuana cultivation conducted by Law Enforcement.

On August 2, 2023, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of Abatement Costs to determine whether, and in what amount, the Abatement Costs shall be enforced as a lien against the Premises; and adopted an Abatement Costs Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these costs.

TEHAMA COUNTY CODE ENFORCEMENT
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 8/2/2023

Property Owner Name and Last Known Address:

Oscar Moreno Sanchez
PO Box 5631
Corning, CA 96021

Occupant:

Site Address:
17062 Laramie Point, Corning, RTR

Assessor's Parcel Number:
062-430-018

Enforcing Officer:
R. Robbins

Inspection Date:
6/7/2023

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you. The Notice stated the unlawful marijuana cultivation must be abated, otherwise an administrative penalty would begin to accrue against you. The enforcing officer re-inspected the Premises and determined you did not lawfully abate and/or did not provide evidence of lawful disposal or relocate, as per Tehama County Code 9.06.100, of the unlawful marijuana. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

Tehama County Code Enforcement was required to abate the unlawful marijuana cultivation. The costs for such abatement, including costs of administration, are indicated on the enclosed invoice. **YOU ARE LIABLE FOR PAYING ALL SUCH COSTS** incurred by Tehama County Code Enforcement to abate the unlawful marijuana cultivation.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

8/2/2023
Date of Service of Notice

Margarita Garcia
Code Compliance Coordinator

TEHAMA COUNTY DEPARTMENT OF ENVIRONMENTAL HEALTH - CODE ENFORCEMENT
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Code Enforcement Account Invoice

Account ID	Date
AR0003087	8/2/2023

Invoice ID	Invoice Total Due:
IN0011003	$ 2,087.79

PAYMENT DUE IMMEDIATELY

TO : OSCAR MORENO SANCHEZ

PO BOX 5631
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 062-430-018 **Site Location:** 17062 LARAMIE POINT CORNING (RTR)

	Date	Program/ Element	Description		Amount
Invoice #IN0011003	**--- Date of Invoice : 7/5/2023**				
	07/05/23	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	2,087.79
	Cost due for abatement on 6/15/2023				
			Total Due for This Invoice:	$	2,087.79

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Oscar Moreno Sanchez			
Site Address:	17062 Laramie Point, Corning, RTR			
APN:	062-430-018			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	13		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	56		
Time @ $.6405 per min.			$76.22	
Copies @ .25 ea			$14.00	
Post Office/FedEx Postage			$24.90	
Total Adminstrative Costs				**$115.12**
	Hrs.	Costs per hr.		
Code Officer-1 at 3hrs.	3	39.50	118.50	
Code Officer-1 at 3hrs.	3	44.44	133.32	
DA Officer-1 at 3hrs.	3	82.72	248.16	
DA Officer -1 at 3hrs	3	36.05	108.15	
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DA Officer-1 at 3hrs.	3	64.46	193.38	
DA Officer-1 at 3hrs.	3	71.47	214.41	
TCSO -1 at 2.5hrs.	2.5	59.76	149.40	
Total Officer Time				**$ 1,310.43**
Mileage	Miles	Rate	Total	
6 vehicles @ 41.6 mi. each	249.6	$ 0.65	$ 162.24	
Total Mileage				**$ 162.24**
Equipment Costs				**$ 500.00**
Landfill Costs				**$ -**
	Total Abatement Costs			**$2,087.79**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$2,087.79**

RESOLUTION NO. CE23-09
EHCH 23-22

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Oscar Moreno Sanchez**
Site Address:	**17062 Laramie Point, Corning, RTR**
APN:	**062-430-018**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **17062 Laramie Point, Corning, RTR** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **6/15/2023**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **6/28/2023**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$2,087.79**; and

WHEREAS, the County has made a demand upon the property owner, **Oscar Moreno Sanchez**, for **$2,087.79** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Lynn Cottier.

Lynn M. Cottier 8-2-23

Administrative Hearing Officer, Lynn Cottier

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **2nd** day of **August, 2023**.

DATED: This 2nd day of August, 2023.

Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Margarita Garcia

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0003087	7/5/2023

Invoice ID	Invoice Total Due:
IN0011003	$ 2,087.79

PAYMENT DUE IMMEDIATELY

TO : OSCAR MORENO SANCHEZ

PO BOX 5631
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 062-430-018 **Site Location:** 17062 LARAMIE POINT CORNING (RTR)

Date	Program/ Element	Description		Amount
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Cost due for abatement on 6/15/2023				
		Total Due for This Invoice:	$	2,087.79

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

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Abatement Costs Accounting Form

Owner Name:	Oscar Moreno Sanchez			
Site Address:	17062 Laramie Point, Corning, RTR			
APN:	062-430-018			
	Minutes	Pages Copied.		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	13		
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6 vehicles @ 41.6 mi. each	249.6	$ 0.65	$ 162.24	
Total Mileage				$ 162.24
Equipment Costs				$ 500.00
Landfill Costs				$ -
	Total Abatement Costs			**$2,087.79**
Administrative Penalty				
Abatement Costs Only				
	Total Administrative Penalty			$ -
	INVOICE TOTAL			**$2,087.79**

ATTACHMENT B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

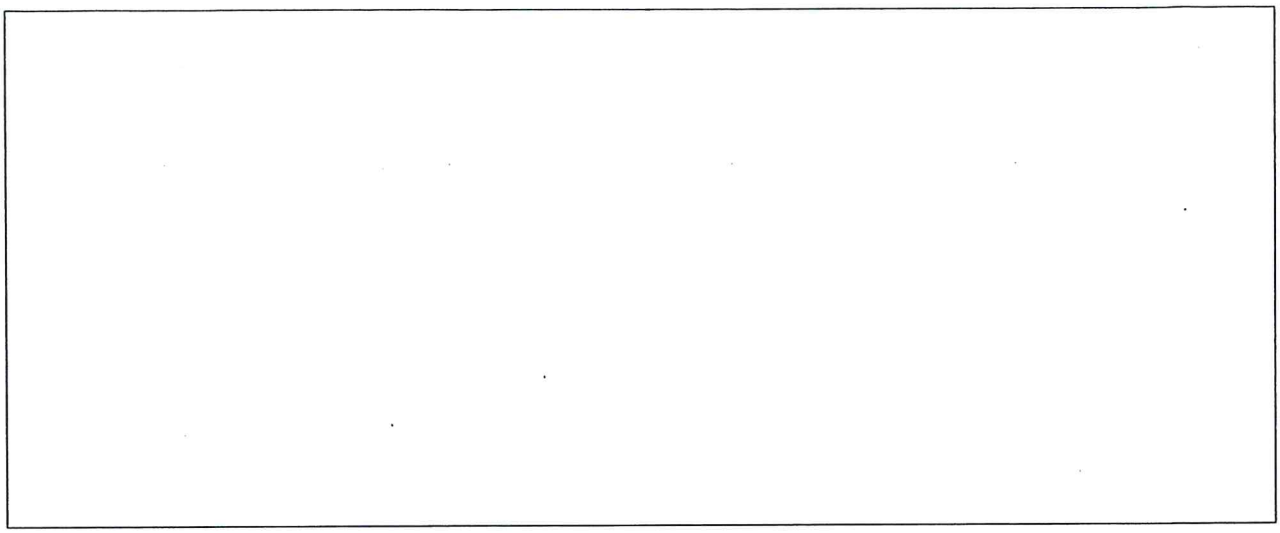
NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tia Branton, Director

EXHIBIT “A” - Legal Description of Premises



A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

PROOF OF SERVICE

I, Margarita Garcia, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On August 2, 2023, I served the following documents:

   - [x] Copy of this Proof of Service
   - [ ] Decision of Hearing Officer regarding penalties and/or costs
   - [x] Invoice
   - [x] Notice of Costs and/or Administrative Penalties Due
   - [ ] Notice of Pending Nuisance Abatement Proceeding
   - [ ] Payment Plan/Compromise Application
   - [x] Resolution CE 23-09

3. I served the documents on the following person(s):

   - [x] Oscar Moreno Sanchez, P.O. Box 5631, Corning, CA 96021
     NAME ADDRESS
   - [ ] _____
     NAME ADDRESS
   - [ ] _____
     NAME ADDRESS

4. The documents were served by the following means, by:

   - [ ] **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
     - [ ] Party's Attorney: _____
     - [ ] Party: _____
   - [x] **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this August 2, 2023, at 4:30pm.
DATE TIME

Margarita Garcia
NAME OF DECLARANT

Margarita Garcia
SIGNATURE OF DECLARANT

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 9.06)

DATE OF NOTICE: 2/12/2026 **CASE NO: EHCE-23-22**

Property Owner Name and Last Known Address:
Oscar Moreno Sanchez
PO Box 5631
Corning, CA 96021

Current Owner:
Jose Alberto Mendoza Rubio
20044 E Ave. J8
Lancaster, CA 93535

Site Address:
17062 Laramie Point, Corning, RTR

Assessor's Parcel Number:
062-430-018

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
17062 Laramie Point, Corning, RTR

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/12/2026 CASE NO: EHCE-23-22

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/12/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0003087	7/5/2023

Invoice ID	Invoice Total Due:
IN0011003	$ 2,087.79

PAYMENT DUE IMMEDIATELY

TO : OSCAR MORENO SANCHEZ

PO BOX 5631
CORNING, CA 96021

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 062-430-018 **Site Location:** 17062 LARAMIE POINT CORNING (RTR)

Date	Program/ Element	Description		Amount
Invoice #IN0011003 --- Date of Invoice : 7/5/2023				
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Cost due for abatement on 6/15/2023				
		Total Due for This Invoice:	$	2,087.79

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Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Oscar Moreno Sanchez			
Site Address:	17062 Laramie Point, Corning, RTR			
APN:	062-430-018			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	13		
Mail Preparation	4			
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	Hrs.	Costs per hr.		
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Landfill Costs				**$ -**
	Total Abatement Costs			**$2,087.79**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$2,087.79**

RESOLUTION NO. CE23-09
EHCH 23-22

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Oscar Moreno Sanchez**
Site Address:	**17062 Laramie Point, Corning, RTR**
APN:	**062-430-018**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **17062 Laramie Point, Corning, RTR** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **6/15/2023**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **6/28/2023**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$2,087.79**; and

WHEREAS, the County has made a demand upon the property owner, **Oscar Moreno Sanchez**, for **$2,087.79** to reimburse the County for the cost of abatement and not received payment in full; and

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WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

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THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Lynn Cottier.

Lynn M. Cottier 8-2-23

Administrative Hearing Officer, Lynn Cottier

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **2nd** day of **August, 2023**.

DATED: This 2nd day of August, 2023.

Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Margarita Garcia

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

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Account ID	Date
AR0003087	7/5/2023

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DA Officer -1 at 3hrs	3	36.05	108.15	
DA Officer-1 at 3hrs.	3	48.37	145.11	
DA Officer-1 at 3hrs.	3	64.46	193.38	
DA Officer-1 at 3hrs.	3	71.47	214.41	
TCSO -1 at 2.5hrs.	2.5	59.76	149.40	
Total Officer Time				**$ 1,310.43**
Mileage	Miles	Rate	Total	
6 vehicles @ 41.6 mi. each	249.6	$ 0.65	$ 162.24	
Total Mileage				**$ 162.24**
Equipment Costs				**$ 500.00**
Landfill Costs				**$ -**
	Total Abatement Costs			**$2,087.79**
Administrative Penalty				
Abatement Costs Only				
	Total Administrative Penalty			$ -
	INVOICE TOTAL			**$2,087.79**

ATTACHMENT B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

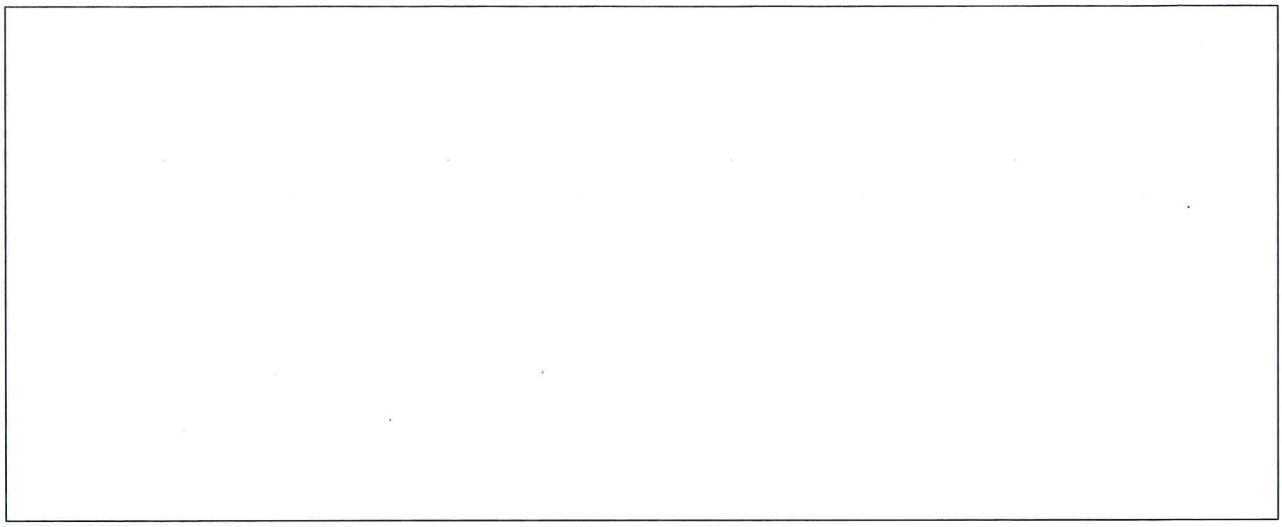
NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tia Branton, Director

EXHIBIT "A" - Legal Description of Premises



A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

Tehama County

Agenda Request Form

File #: 26-0241 **Agenda Date:** 3/17/2026 **Agenda #:** 25.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Hector Alvarado
Site Address:	7980 Hernandez Rd., Gerber
APN:	064-280-017 ("Premises") (District 4)
Case No:	EHCE-25-19

Financial Impact:
Imposing liens from unpaid abatement costs facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on August 20, 2025. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on September 2, 2025, for unlawful marijuana cultivation under Chapter 9.06.

Abatement of the unlawful marijuana cultivation was ordered as specified in the Notice.

On October 22, 2025, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of Abatement Costs to determine whether, and in what amount, the Abatement Costs shall be enforced as a lien against the Premises; and adopted an Abatement Costs Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these costs.

TEHAMA COUNTY CODE ENFORCEMENT
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 10/23/2025

EHCE CASE: #25-19

Property Owner Name and Last Known Address:
Hector Alvarado
7980 Hernandez Rd.
Gerber, CA 96035

Occupants:
all occupants at this site address

Site Address:
7980 Hernandez Rd., Gerber

Assessor's Parcel Number:
064-280-017

Enforcing Officer:
R. Robbins

Inspection Date:
9/2/2025

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you. The Notice stated the unlawful marijuana cultivation must be abated, otherwise an administrative penalty would begin to accrue against you. The enforcing officer re-inspected the Premises and determined you did not lawfully abate and/or did not provide evidence of lawful disposal or relocate, as per Tehama County Code 9.06.100, of the unlawful marijuana. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

Tehama County Code Enforcement summarily abated the unlawful marijuana cultivation. The costs for such abatement, including costs of administration, are indicated on the enclosed invoice. **YOU ARE LIABLE FOR PAYING ALL SUCH COSTS** incurred by Tehama County Code Enforcement to abate the unlawful marijuana cultivation.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

Julie Benson

Julie Benson, Code Compliance Coordinator

10/23/2025
Date of Service of Notice

RESOLUTION NO. CE25-05
EHCH 25-19

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: **Hector Alvarado**
Site Address: **7980 Hernandez Rd., Gerber**
APN: **064-280-017**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **7980 Hernandez Rd., Gerber, California, APN: 064-280-017** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **9/2/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **9/10/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer **showing the cost of abatement and the administrative costs, the total of which was $1,959.44**; and

WHEREAS, the County has made a demand upon the property owner, Hector Alvarado, in the amount $1,959.44 to be reimburse to the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, **and no timely appeal was filed with the Superior Court**; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer **and the property owner was provided an opportunity to be heard in regard to the administrative costs** and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, **be confirmed and approved; and**

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" **had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence**; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") **to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.**

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lumalt Lane
Administrative Hearing Officer, Amber Lane

10/22/25
Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **22nd** day of **October, 2025**.

DATED: This 22 day of October, 2025.

Julie Benson Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003435	9/24/2025

Invoice ID	Invoice Total Due:
IN0013300	$ 1,959.44

PAYMENT DUE IMMEDIATELY

TO: HECTOR ALVARADO

7980 HERNANDEZ RD.
GERBER, CA 96035

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-280-017 **Site Location:** 7980 HERNANDEZ RD. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013300	--- **Date of Invoice : 9/24/2025**				
	09/24/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	1,959.44
	Cost due for abatement on 9/2/2025				
			Total Due for This Invoice:	$	1,959.44

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Hector Alvarado			
Site Address:	7980 Hernandez Rd., Gerber			
APN:	064-280-017			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	24		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	27		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$6.75	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.13**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	1	$51.80	$51.80	
TMC Officer-1 at 2.5 hrs.	2.5	$59.87	$149.68	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$73.79	$184.48	
TMC Officer-1 at 2.5 hrs.	2.5	$76.66	$191.65	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$49.82	$124.55	
TMC Officer-1 at 2.5 hrs.	2.5	$74.64	$186.60	
TMC Officer-1 at 2.5 hrs.	2.5	$75.14	$187.85	
TMC Officer-1 at 2.5 hrs.	2.5	$76.91	$192.28	
Total Officer Time				**$1,517.93**
Mileage	Miles	Rate	Total	
11 vehicles @ 29.1mi. each	320.1	$0.70	$224.07	
Total Mileage				**$224.07**
Equipment Costs				**$0.00**
Landfill Costs			141.31	**$141.31**
	Total Abatement Costs			**$1,959.44**
Administrative Penalty				
Abatement Costs Only				
	Total Administrative Penalty			$ -
	INVOICE TOTAL			**$1,959.44**

Attachment B-1

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
#######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY. The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Code Enforcement Account Invoice

Account ID	Date
AR0003435	9/24/2025

Invoice ID	Invoice Total Due:
IN0013300	$ 1,959.44

TO: HECTOR ALVARADO

7980 HERNANDEZ RD.
GERBER, CA 96035

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-280-017 **Site Location:** 7980 HERNANDEZ RD. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013300	**--- Date of Invoice : 9/24/2025**				
	09/24/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	1,959.44
	Cost due for abatement on 9/2/2025				
			Total Due for This Invoice:	$	1,959.44

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Hector Alvarado			
Site Address:	7980 Hernandez Rd., Gerber			
APN:	064-280-017			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	24		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	27		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$6.75	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.13**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	1	$51.80	$51.80	
TMC Officer-1 at 2.5 hrs.	2.5	$59.87	$149.68	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$73.79	$184.48	
TMC Officer-1 at 2.5 hrs.	2.5	$76.66	$191.65	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$49.82	$124.55	
TMC Officer-1 at 2.5 hrs.	2.5	$74.64	$186.60	
TMC Officer-1 at 2.5 hrs.	2.5	$75.14	$187.85	
TMC Officer-1 at 2.5 hrs.	2.5	$76.91	$192.28	
Total Officer Time				**$1,517.93**
Mileage	Miles	Rate	Total	
11 vehicles @ 29.1mi. each	320.1	$0.70	$224.07	
Total Mileage				**$224.07**
Equipment Costs				**$0.00**
Landfill Costs			141.31	**$141.31**
	Total Abatement Costs			**$1,959.44**
Administrative Penalty				
Abatement Costs Only				
	Total Administrative Penalty			$ -
	INVOICE TOTAL			**$1,959.44**

COPY

2025009443
Tehama County

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

Sean Houghtby
Clerk-Recorder
10/03/2025 10:31 AM
Total: $0.00

CONFORMED COPY
Copy of document recorded.
Has not been compared with original.

NOTICE OF PENDING NUISANCE ABATEMENT PROCEEDING

Property Owner Name and Last Known Address:
Hector Alvarado
7980 Hernandez Rd.
Gerber, CA 96035

Site Address:
7980 Hernandez Rd., Gerber

Assessor's Parcel Number
064-280-017

Case No.:
EHCE-25-19

Inspection Date:
8/20/2025

Date of Notice:
9/2/2025

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on 8/20/2025, the enforcing officer for Tehama County observed unlawful marijuana cultivation on the Premises, in violation of Tehama County Code section 9.06.

WHEREAS, on 9/2/2025, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, the enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Public Nuisance, and Notice of Administrative Order to Show Cause" ("Notice") to the owner(s) and/or occupant(s) of the Premises.

WHEREAS, on 9/10/2025, an Administrative Hearing was held before a Hearing Officer to determine whether the condition(s) existing on the Premises constitute(s) a public nuisance.

WHEREAS, the Hearing Officer determined that the condition(s) existing on the Premises on 8/20/2025 constitute(s) a public nuisance, the Hearing Officer shall make the following order:

> In the event that such marijuana is not abated by the owner(s) and/or occupant(s) of the Premises in accordance with Tehama County Code section 9.06, or the nuisance is recommenced, the enforcing officer shall abate, or cause to be abated, the marijuana in the manner set forth in Tehama County Code section 9.06.165 and shall keep an itemized account of the costs incurred by the County to abate the nuisance, to be charged against the premises and against each person who causes, permits, suffers, or maintains the unlawful marijuana cultivation to exist, in accordance with the provisions of Chapter 9.06 of the Tehama County Code.

NOTICE IS HEREBY GIVEN.

10/2/2025
Date of Notice

Tia Branton, Director of
Environmental Health

Exhibit "A"
Legal Description

THE FOLLOWING DESCRIBED REAL PROPERTY IN THE COUNTY OF TEHAMA, STATE OF CALIFORNIA:

Lot 154B of Subdivision No. 2 of El Camino Rancho, as the same is shown on the map filed in the Tehama County Recorder's Office, May 21, 1923, in Book F of Maps, at pages 57 through 58. Excepting Therefrom the South 10.61 acres.

Together with an easement for road purposes 60 feet in width over the following described property: The Easterly 60 feet lying Westerly of and adjacent to the Easterly line of Lots 152 and 153 of Subdivision No. 2 of El Camino Rancho as the same are shown on the map filed in the Tehama County Recorder's Office, May 21, 1923, in Book F of Maps at pages 57 and 58.

APN 064-280-017-000

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

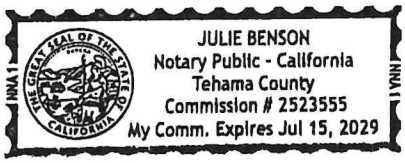
On **October 2, 2025**, before me, **Julie Benson**, Notary Public in and for the State of California, personally appeared **Tia Branton** who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Julie Benson

Notary Public in and for the State of California



PROOF OF SERVICE

I, **Julie Benson**, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On **October 23, 2025**, I served the following documents:

   ☑ Copy of this Proof of Service
   ☑ Decision of Hearing Officer regarding costs
   ☑ Invoice
   ☑ Notice of Costs and/or Administrative Penalties Due
   ☑ Notice of Pending Nuisance Abatement Proceeding
   ☐ _____

3. I served the documents on the following person(s):

   ☑
   Hector Alvarado
   7980 Hernandez Rd.
   Gerber, CA 96035

4. The documents were served by the following means, by:
   ☐ **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
      ☐ Party's Attorney: _____
      ☐ Party: _____
   ☑ **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this October 23 (DATE) 2025, at 4:00pm (TIME).

Julie Benson
NAME OF DECLARANT

Julie Benson
SIGNATURE OF DECLARANT

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 **CASE NO: EHCE-25-19**

Property Owner Name and Last Known Address:
Hector Alvarado
7980 Hernandez Rd.
Gerber, CA 96035

Occupant:
All occupants

Site Address:
7980 Hernandez Rd., Gerber

Assessor's Parcel Number:
064-280-017

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
7980 Hernandez Rd., Gerber

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 CASE NO: EHCE-25-19

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003435	9/24/2025

Invoice ID	Invoice Total Due:
IN0013300	$ 1,959.44

PAYMENT DUE IMMEDIATELY

TO : HECTOR ALVARADO

7980 HERNANDEZ RD.
GERBER, CA 96035

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-280-017 **Site Location:** 7980 HERNANDEZ RD. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013300	**--- Date of Invoice : 9/24/2025**				
	09/24/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	1,959.44
	Cost due for abatement on 9/2/2025				
			Total Due for This Invoice:	$	1,959.44

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Hector Alvarado			
Site Address:	7980 Hernandez Rd., Gerber			
APN:	064-280-017			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	24		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	27		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$6.75	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.13**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	1	$51.80	$51.80	
TMC Officer-1 at 2.5 hrs.	2.5	$59.87	$149.68	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$73.79	$184.48	
TMC Officer-1 at 2.5 hrs.	2.5	$76.66	$191.65	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$49.82	$124.55	
TMC Officer-1 at 2.5 hrs.	2.5	$74.64	$186.60	
TMC Officer-1 at 2.5 hrs.	2.5	$75.14	$187.85	
TMC Officer-1 at 2.5 hrs.	2.5	$76.91	$192.28	
Total Officer Time				**$1,517.93**
Mileage	Miles	Rate	Total	
11 vehicles @ 29.1mi. each	320.1	$0.70	$224.07	
Total Mileage				**$224.07**
Equipment Costs				**$0.00**
Landfill Costs			141.31	**$141.31**
	Total Abatement Costs			**$1,959.44**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$1,959.44**

RESOLUTION NO. CE25-05
EHCH 25-19

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: **Hector Alvarado**
Site Address: **7980 Hernandez Rd., Gerber**
APN: **064-280-017**

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **7980 Hernandez Rd., Gerber, California, APN: 064-280-017** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **9/2/2025**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **9/10/2025**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer **showing the cost of abatement and the administrative costs, the total of which was $1,959.44**; and

WHEREAS, the County has made a demand upon the property owner, Hector Alvarado, in the amount $1,959.44 to be reimburse to the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, **and no timely appeal was filed with the Superior Court**; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer **and the property owner was provided an opportunity to be heard in regard to the administrative costs** and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, **be confirmed and approved; and**

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" **had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence**; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") **to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.**

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lumalt Lane
Administrative Hearing Officer, Amber Lane

10/22/25
Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Julie Benson, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **22nd** day of **October, 2025**.

DATED: This 22 day of October, 2025.

Julie Benson Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Julie Benson

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A-1

Code Enforcement Account Invoice

Account ID	Date
AR0003435	9/24/2025

Invoice ID	Invoice Total Due:
IN0013300	$ 1,959.44

PAYMENT DUE IMMEDIATELY

TO : HECTOR ALVARADO

7980 HERNANDEZ RD.
GERBER, CA 96035

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-280-017 **Site Location:** 7980 HERNANDEZ RD. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013300	**--- Date of Invoice : 9/24/2025**				
	09/24/25	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	1,959.44
	Cost due for abatement on 9/2/2025				
			Total Due for This Invoice:	$	1,959.44

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Hector Alvarado			
Site Address:	7980 Hernandez Rd., Gerber			
APN:	064-280-017			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	24		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation				
Warrant Preperation				
Warrant Return Preperation				
Totals	59	27		
Time @ $.77 per min.			$45.43	
Copies @ .25 ea			$6.75	
Post Office/FedEx Postage			$23.95	
Total Adminstrative Costs				**$76.13**
	Hrs.	Costs per hr.		
Code Officer-1 at 4hrs.	1	$51.80	$51.80	
TMC Officer-1 at 2.5 hrs.	2.5	$59.87	$149.68	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$73.79	$184.48	
TMC Officer-1 at 2.5 hrs.	2.5	$76.66	$191.65	
TMC Officer-1 at 2.5 hrs.	2.5	$49.81	$124.53	
TMC Officer-1 at 2.5 hrs.	2.5	$49.82	$124.55	
TMC Officer-1 at 2.5 hrs.	2.5	$74.64	$186.60	
TMC Officer-1 at 2.5 hrs.	2.5	$75.14	$187.85	
TMC Officer-1 at 2.5 hrs.	2.5	$76.91	$192.28	
Total Officer Time				**$1,517.93**
Mileage	Miles	Rate	Total	
11 vehicles @ 29.1mi. each	320.1	$0.70	$224.07	
Total Mileage				**$224.07**
Equipment Costs				**$0.00**
Landfill Costs			141.31	**$141.31**
	Total Abatement Costs			**$1,959.44**

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$1,959.44**

Attachment B-1

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director

Tehama County

Agenda Request Form

File #: 26-0262 **Agenda Date:** 3/17/2026 **Agenda #:** 26.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Abatement Costs Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Mario Martinez
Site Address:	23175 Third St., Proberta
APN:	037-181-009 ("Premises") (District 2)
Case No:	EHCE-24-38

Financial Impact:
Imposing liens from unpaid abatement costs facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on October 2, 2024. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on October 2, 2024, for unlawful marijuana cultivation under Chapter 9.06.

Abatement of the unlawful marijuana cultivation conducted by Law Enforcement.

On December 4 2024, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of Abatement Costs to determine whether, and in what amount, the Abatement Costs shall be enforced as a lien against the Premises; and adopted an Abatement Costs Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these costs.

TEHAMA COUNTY CODE ENFORCEMENT
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 12/4/2024

EHCE CASE: #24-38

Property Owner Name and Last Known Address:

Mario Martinez
PO Box 261
Proberta, CA 96078

Occupant:

Site Address:
23175 third St., Proberta

Assessor's Parcel Number:
037-181-009

Enforcing Officer:
R. Robbins

Inspection Date:
10/2/2024

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you. The Notice stated the unlawful marijuana cultivation must be abated, otherwise an administrative penalty would begin to accrue against you. The enforcing officer re-inspected the Premises and determined you did not lawfully abate and/or did not provide evidence of lawful disposal or relocate, as per Tehama County Code 9.06.100, of the unlawful marijuana. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

Tehama County Code Enforcement was required to abate the unlawful marijuana cultivation. The costs for such abatement, including costs of administration, are indicated on the enclosed invoice. **YOU ARE LIABLE FOR PAYING ALL SUCH COSTS** incurred by Tehama County Code Enforcement to abate the unlawful marijuana cultivation.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

12/4/2024
Date of Service of Notice

Margarita Garcia
Code Compliance Coordinator

Tehama County Environmental Health D rtment
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Code Enforcement Account Invoice

Account ID	Date
AR0003293	12/4/2024

Invoice ID	Invoice Total Due:
IN0012212	$ 2,591.25

PAYMENT DUE IMMEDIATELY

TO: MARIO MARTINEZ

PO BOX 261
PROBERTA, CA 96078

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 037-181-009 **Site Location:** 23175 THIRD STREET PROBERTA

Date	Program/ Element	Description		Amount
Invoice #IN0012212 --- Date of Invoice : 10/22/2024				
10/22/24	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	2,591.25
Cost due for abatement on 10/2/2024				
		Total Due for This Invoice:	$	2,591.25

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. 24-07
EHCH 24-38

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: Mario Martinez
Site Address: 23175 Third Street, Proberta
APN: 037-181-009

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **23175 Third Street, Proberta** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **10/2/2024**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **10/16/2024**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$2,591.25**; and

WHEREAS, the County has made a demand upon the property owner, **Mario Martinez**, for **$2,591.25** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lane — 12/4/24

Administrative Hearing Officer, Amber Lane — Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the 4th day of **December, 2024**.

DATED: This 4th day of December, 2024.

Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Margarita Garcia

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0003293	10/22/2024

Invoice ID	Invoice Total Due:
IN0012212	$ 2,591.25

TO: MARIO MARTINEZ

PO BOX 261
PROBERTA, CA 96078

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 037-181-009 Site Location: 23175 THIRD STREET PROBERTA

	Date	Program/ Element	Description		Amount
Invoice #IN0012212	--- Date of Invoice : 10/22/2024				
	10/22/24	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	2,591.25
	Cost due for abatement on 10/2/2024				
			Total Due for This Invoice:	$	2,591.25

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street; Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Mario Martinez
Site Address:	23175 Third St., Gerber (Proberta)
APN:	037-181-009

	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	10		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	53		
Time @ $.6405 per min.			$76.22	
Copies @ .25 ea			$13.25	
Post Office/FedEx Postage			$26.35	
Total Adminstrative Costs				$115.82

	Hrs.	Costs per hr.		
Code Officer-1 at 2hrs.	2	$40.69	$81.38	
Code Officer-1 at 2hrs.	2	$48.40	$96.80	
DA Officer-1 at 3hrs.	3	$75.87	$227.61	
DA Officer -1 at 3hrs	3	$36.06	$108.18	
DA Officer-1 at 3hrs.	3	$48.37	$145.11	
DA Officer-1 at 3hrs.	3	$60.63	$181.89	
DA Officer-1 at 3hrs.	3	$64.46	$193.38	
DA Officer-1 at 3hrs.	3	$66.08	$198.24	
DA Officer-1 at 3hrs.	3	$71.47	$214.41	
TCSO-1 at 3hrs.	3	$63.86	$191.58	
TCSO-1 at 3hrs.	3	$65.26	$195.78	
TCSO-1 at 3hrs.	3	$59.76	$179.28	
TCSO-1 at 3hrs.	3	$67.57	$202.71	
TCSO-1 at 3hrs.	3	$52.56	$157.68	
Total Officer Time				$2,374.03

	Miles	Rate	Total	
Mileage				
10 vehicles @ 15.6 mi. each	156	$0.65	$101.40	
Total Mileage				$101.40
Equipment Costs				$0.00
Landfill Costs				$0.00
	Total Abatement Costs			$2,591.25

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	$2,591.25

ATTACHMENT B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY. The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

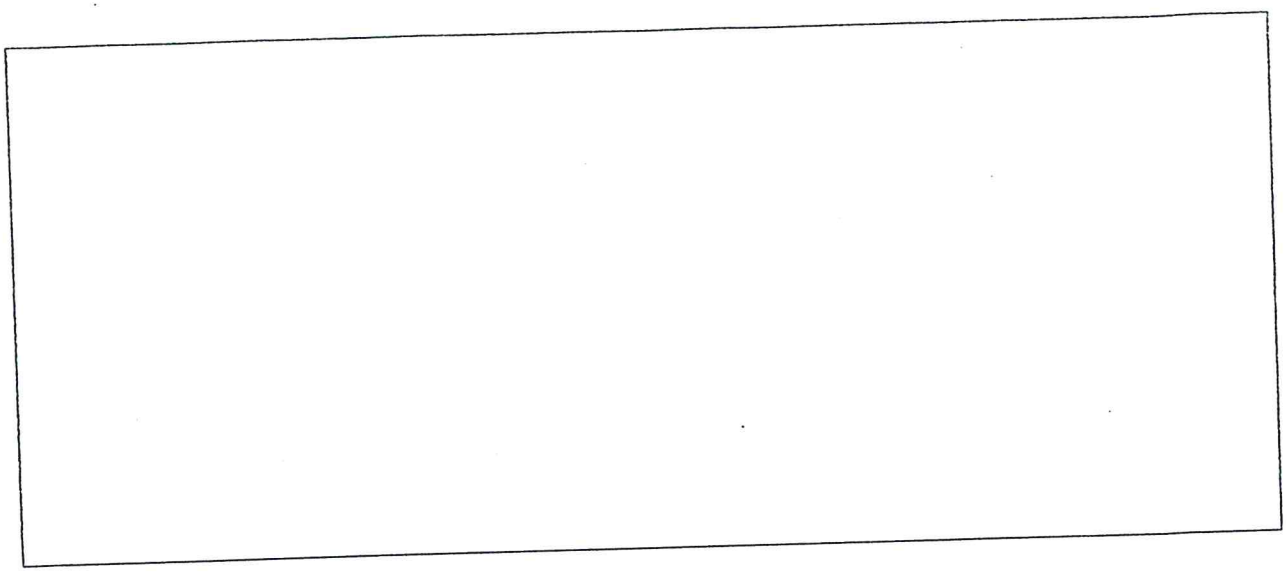
NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director

EXHIBIT "A" - Legal Description of Premises



A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

PROOF OF SERVICE

I, Margarita Garcia, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On December 4, 2024, I served the following documents:
   - ☑ Copy of this Proof of Service
   - ☐ Copy of Abatement Lien Notice
   - ☐ Copy of Administrative Penalty Lien Notice
   - ☑ Copy of Invoice
   - ☑ Resolution
   - ☐ Application for payment plan or compromise
   - ☐ _____

3. I served the documents on the following person(s):
   - ☑ Mario Martinez, PO Box 261, Proberta, CA 96078
     NAME ADDRESS
   - ☐ _____
     NAME ADDRESS

4. The documents were served by the following means, by:
   - ☐ **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
     - ☐ Party's Attorney: _____
     - ☐ Party: _____
   - ☑ **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this December 4, 2024, at 4:30pm.
DATE TIME

Margarita Garcia
NAME OF DECLARANT

SIGNATURE OF DECLARANT

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 9.06)

DATE OF NOTICE: 2/9/2026 **CASE NO: EHCE-24-38**

Property Owner Name and Last Known Address:
Mario Martinez
PO Box 261
Proberta, CA 96078

Occupant:
All occupants

Site Address:
23175 Third St., Proberta

Assessor's Parcel Number:
037-181-009

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
23175 Third St., Proberta

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 CASE NO: EHCE-24-38

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003293	8/25/2025

Invoice ID	Invoice Total Due:
IN0012212	$ 2,441.25

TO : MARIO MARTINEZ

PO BOX 261
PROBERTA, CA 96078

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 037-181-009 **Site Location:** 23175 THIRD STREET PROBERTA

	Date	Program/ Element	Description		Amount
Invoice #IN0012212	**--- Date of Invoice : 10/22/2024**				
	10/22/24	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	2,591.25
	Cost due for abatement on 10/2/2024				
	04/17/25	9999	PAYMENT	$	-50.00
	05/12/25	9999	PAYMENT	$	-50.00
	08/25/25	9999	PAYMENT	$	-50.00
			Total Due for This Invoice:	$	2,441.25

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. 24-07
EHCH 24-38

A RECOMMENDED DECISION OF THE HEARING OFFICER OF THE COUNTY OF TEHAMA THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 9.06 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: Mario Martinez
Site Address: 23175 Third Street, Proberta
APN: 037-181-009

WHEREAS, in accordance with the procedures set forth in Chapter 9.06 of the Tehama County Code, unlawful marijuana cultivation occurring on **23175 Third Street, Proberta** was determined to be a public nuisance constituting an immediate threat to public health and/or safety; and

WHEREAS, the nuisance was summarily abated pursuant to Section 9.06.180 of the Tehama County Code on **10/2/2024**; and

WHEREAS, the Hearing Officer declared the alleged violations to constitute a public nuisance that was an immediate threat to public health and/or safety on **10/16/2024**, and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs as a lien against the property described above pursuant to Tehama County Code Section 9.06.160 and Government Code Section 25845; and

WHEREAS, the enforcing officer has kept an account of the cost of the abatement, and has rendered a report in writing to the hearing officer showing the cost of abatement and the administrative costs, the total of which was **$2,591.25**; and

WHEREAS, the County has made a demand upon the property owner, **Mario Martinez**, for **$2,591.25** to reimburse the County for the cost of abatement and not received payment in full; and

WHEREAS, the County has not received payment in full for the cost of abatement and the administrative costs from the property owner, and no timely appeal was filed with the Superior Court; and

WHEREAS, the property owner has been given notice of the hearing on the accounting conducted by the hearing officer and provided an opportunity to be heard in regard to the administrative costs and;

WHEREAS, the Hearing Officer is authorized pursuant to Section 9.06.155 of the Tehama County Code to prepare a recommended decision and resolution for board approval for both the administrative costs and; and

THEREFORE, THE HEARING OFFICER PRESENTS THE FOLLOWING RECOMMENDED DECISION:

1) That the report of the enforcing officer, attached hereto as Attachment "A-1", with any modifications directed by the Hearing Officer, be confirmed and approved; and

2) That, based on all of the evidence in the record, the Board of Supervisors find that the owners of the property described in Attachment "A-1" had actual knowledge of the unlawful marijuana cultivation, or could have acquired such knowledge through the exercise of reasonable diligence; and

3) That the Board of Supervisors authorizes and directs the Enforcement Officer to record a Notice of Abatement Lien and against the property for the amounts stated in Attachment "A-1", with any and all modifications directed by the Hearing Officer, in substantially the form attached hereto as Attachment "B-1" respectively

THE HEARING OFFICER does hereby order the Clerk of the Hearing Officer to promptly transmit the Recommended Decision ("Recommendation") to the Tehama County Board of Supervisors to adopt without further notice of hearing, or to set for de novo hearing. The Board of Supervisors' Decision shall be final and conclusive.

The foregoing resolution was offered by the Administrative Hearing Officer, Amber Lane.

Amber Lane — 12/4/24

Administrative Hearing Officer, Amber Lane — Date

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Administrative Hearing Officer on the **4th** day of **December, 2024**.

DATED: This 4th day of December, 2024.

Margarita Garcia, Code Compliance Coordinator for the Tehama County Environmental Health Code Enforcement and Clerk and ex-officio Clerk of the Administrative Hearing Officer of the County of Tehama, State of California,

By Margarita Garcia

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0003293	10/22/2024
Invoice ID	**Invoice Total Due**
IN0012212	$ 2,591.25

TO: MARIO MARTINEZ

PO BOX 261
PROBERTA, CA 96078

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 037-181-009 Site Location: 23175 THIRD STREET PROBERTA

	Date	Program/ Element	Description		Amount
Invoice #IN0012212	--- Date of Invoice : 10/22/2024				
	10/22/24	8117	UNLAWFUL MARIJUANA ABATEMENT COST	$	2,591.25
	Cost due for abatement on 10/2/2024				
			Total Due for This Invoice:	$	2,591.25

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street; Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Abatement Costs Accounting Form

Owner Name:	Mario Martinez			
Site Address:	23175 Third St., Gerber (Proberta)			
APN:	037-181-009			
	Minutes	Pages Copied		
Notice	20	3		
Copies-Notice (4 ea.x 3pgs ea.) & Final Decision Packet pgs.	5	10		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Warrant Application Preperation	30	32		
Warrant Preperation	15	4		
Warrant Return Preperation	15	4		
Totals	119	53		
Time @ $.6405 per min.			$76.22	
Copies @ .25 ea			$13.25	
Post Office/FedEx Postage			$26.35	
Total Adminstrative Costs				$115.82
	Hrs.	Costs per hr.		
Code Officer-1 at 2hrs.	2	$40.69	$81.38	
Code Officer-1 at 2hrs.	2	$48.40	$96.80	
DA Officer-1 at 3hrs.	3	$75.87	$227.61	
DA Officer -1 at 3hrs	3	$36.06	$108.18	
DA Officer-1 at 3hrs.	3	$48.37	$145.11	
DA Officer-1 at 3hrs.	3	$60.63	$181.89	
DA Officer-1 at 3hrs.	3	$64.46	$193.38	
DA Officer-1 at 3hrs.	3	$66.08	$198.24	
DA Officer-1 at 3hrs.	3	$71.47	$214.41	
TCSO-1 at 3hrs.	3	$63.86	$191.58	
TCSO-1 at 3hrs.	3	$65.26	$195.78	
TCSO-1 at 3hrs.	3	$59.76	$179.28	
TCSO-1 at 3hrs.	3	$67.57	$202.71	
TCSO-1 at 3hrs.	3	$52.56	$157.68	
Total Officer Time				$2,374.03
Mileage	Miles	Rate	Total	
10 vehicles @ 15.6 mi. each	156	$0.65	$101.40	
Total Mileage				$101.40
Equipment Costs				$0.00
Landfill Costs				$0.00
	Total Abatement Costs			$2,591.25

Administrative Penalty

Abatement Costs Only		
	Total Administrative Penalty	$ -
	INVOICE TOTAL	**$2,591.25**

ATTACHMENT B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:
XXXX
XXXX
XXXX

Site Address:
XXXX
XXXX
XXXX

Assessor's Parcel Number
######

Date Enforcing Officer Ordered Abatement By:
MM/DD/YYYY

Date Abatement Completed:
MM/DD/YYYY

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on MM/DD/YYYY, the Choose an item., declaring the conditions existing on the Premises to be a public nuisance ordered the abatement thereof, in accordance with the procedures set forth in Choose an item. of the Tehama County Code.

WHEREAS, on MM/DD/YYYY the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on MM/DD/YYYY the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $##### be paid by MM/DD/YYYY**.** The amount paid toward the total sum to date is: $####.

WHEREAS, on MM/DD/YYYY, the Tehama County Board of Supervisors adopted Resolution No. ##### ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Choose an item. of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $#### to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

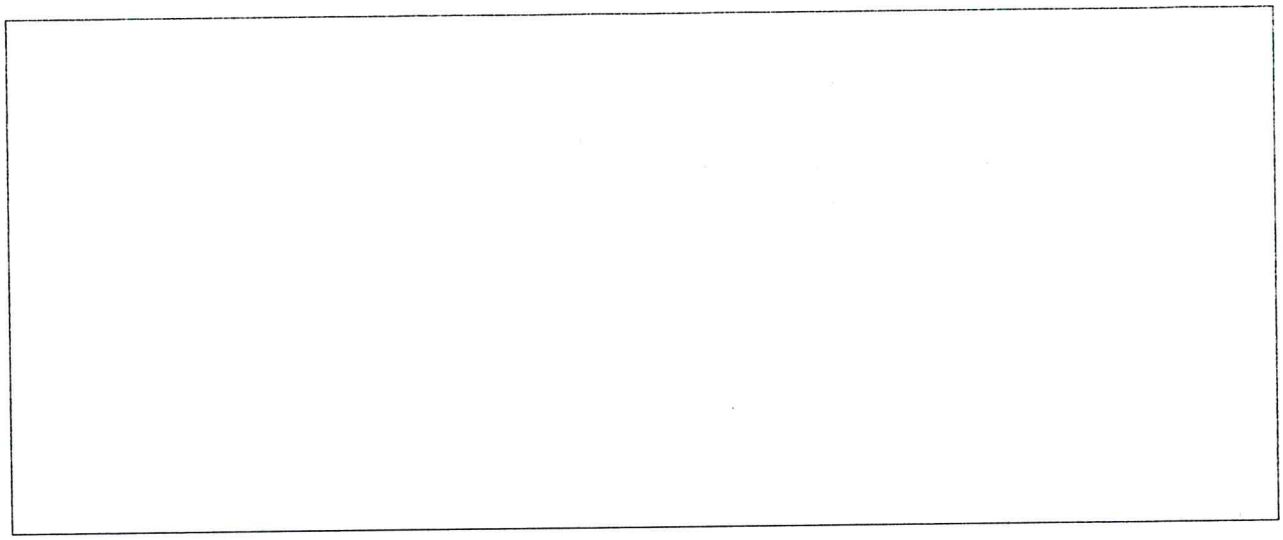
NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

_____
Date of Notice

_____
Tia Branton, Director

EXHIBIT "A" - Legal Description of Premises



A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tehama

On MM/DD/YYYY, before me, _____, the undersigned, a Notary Public in and for the State of California, personally appeared (NAME OF INDIVIDUAL SIGNING NOTICE OF ABATEMENT LIEN) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to be within instrument and acknowledged to me that (s)he executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under Penalty of Perjury under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____ (Seal)

Notary Public in and for the State of California

Tehama County

Agenda Request Form

File #: 26-0325 **Agenda Date:** 3/17/2026 **Agenda #:** 27.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Director Tia Branton and Code Enforcement Officer Ron Robbins

Requested Action(s)
a) Request that the Board of Supervisors adopt the Administrative Hearing Officer's recommended decision relating to Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 9.06 (Marijuana) of the Tehama County Code and Government Code section 53069.4 and section 25845:

Owner:	Maria Morales Pimentel
Site Address:	16501 Endeavor Lane, Red Bluff
APN:	007-260-031 ("Premises") (District 1)
Case No:	EHCE21-64

Financial Impact:
Imposing liens from unpaid administrative penalties facilitates the Department's compliance with Tehama County Code Chapter 9.06 and Government Code Section 53069.4 and 25845.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on June 15, 2021. The enforcing officer issued a "Notice of Violation and Proposed Administrative Penalty, Notice to Abate and Administrative Order to Show Cause" ("Notice") to the owner(s), and/or occupant(s) of the Premises on June 21, 2021, for unlawful marijuana cultivation under Chapter 9.06.

On August 18, 2021, a Hearing was conducted by the Administrative Hearing Officer to review the enforcing officer's report of the amount of the Administrative Penalty to determine whether, and in what amount, the Administrative Penalty shall be enforced as a lien against the Premises; and adopted a Penalty Decision Recommendation, recommending the Board of Supervisors order the recordation of a lien related to these penalties.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 9.06)

DATE OF NOTICE: 2/9/2026 **CASE NO: EHCE 21-64**

Property Owner Name and Last Known Address:
Maria Morales Pimentel
2167 Beachwood Dr.
Merced CA 95348

Occupant:
All occupants

Site Address:
16501 Endeavor Lane, Red Bluff

Assessor's Parcel Number:
007-260-031

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
16501 Endeavor Lane, Red Bluff

YOU ARE HEREBY NOTIFIED that Attachment A, attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 9.06 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, Board of Supervisors Chambers**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Hearing Officer will submit the recommendation to the Board of Supervisors without further notice of hearing. If the Board of Supervisors adopts the recommendation the Board may also authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 9.06*)

DATE OF NOTICE: 2/9/2026 CASE NO: EHCE 21-64

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors to be forwarded to the Hearing Officer, stating a description of the property at issue and the grounds for such objection.

THE HEARING OFFICER MAY RECOMMEND THE AMOUNT OF ADMINISTRATIVE PENALTY TO BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THAT THE NOTICE OF ADMINISTRATIVE PENALTY BE RECORDED AGAINST THE PREMISES. THE HEARING OFFICER WILL SUBMIT THE RECOMMENDED DECISION TO THE BOARD OF SUPERVISORS WITHOUT FURTHER NOTICE OF HEARING. THE BOARD OF SUPERVISORS MAY ADOPT THE RECOMMENDED DECISION. (TEHAMA COUNTY CODE SECTION 9.06.165, SUBD. (H).) IF AUTHORIZED, A LIEN FOR THE FULL AMOUNT OF THE PENALTY SHALL BE IMPOSED ON THE PREMISES IDENTIFIED ABOVE. ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE HEARING OFFICER WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0002733	1/5/2026

Invoice ID	Invoice Total Due:
IN0008796	$ 35,216.00

PAYMENT DUE IMMEDIATELY

TO: JONATHON GARCIA MARTINEZ
MARIA MORALES PIMENTEL
2167 BEACHWOOD DR.
MERCED, CA 95348

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-260-031 **Site Location:** 16501 ENDEAVOR LANE RED BLUFF

	Date	Program/ Element	Description	Amount
Invoice #IN0008796	**--- Date of Invoice : 8/3/2021**			
	08/03/21	8115	UNLAWFUL MARIJUANA ADMINISTRATIVE PENALTIES	$ 30,000.00
	Penalties due for unlawful marijuana cultivation. $1,000.00 per day starting 6/28/21 through 7/27/21 30 days at $1,000.00 per day = $30,000.00			
	08/24/21	9999	PAYMENT	$ -100.00
	09/01/21	9999	PAYMENT	$ -60.00
	09/21/21	9999	PAYMENT	$ -60.00
	09/29/21	9999	PAYMENT	$ -50.00
	10/25/21	9999	PAYMENT	$ -60.00
	11/05/21	9999	PAYMENT	$ -60.00
	11/16/21	9999	PAYMENT	$ -60.00
	12/09/21	9999	PAYMENT	$ -60.00
	12/16/21	9999	PAYMENT	$ -70.00
	03/02/22	9999	PAYMENT	$ -100.00
	04/05/22	9999	PAYMENT	$ -100.00
	04/26/22	9999	PAYMENT	$ -200.00
	06/28/22	9999	PAYMENT	$ -200.00
	08/30/22	9999	PAYMENT	$ -100.00
	10/31/22	9999	PAYMENT	$ -100.00
	12/29/22	9999	PAYMENT	$ -100.00
	02/01/23	9975	CODE ENFORCEMENT INTEREST	$ 2,852.00
	02/21/23	9989	COMPROMISE	$ -14,260.00
	Tia Branton approved Compromise Agreement of 50%, from $28,520.00 to $14,260.00			
	03/16/23	9999	PAYMENT	$ -100.00
	03/20/23	9985	CORRECTION TO A DISCOUNT (DEBIT)	$ 14,260.00
	Reverse Compromise - 30 day compromise agreement expired			
	04/17/23	9999	PAYMENT	$ -100.00

05/22/23	9(	PAYMENT	$	-100.00
07/07/23	9999	PAYMENT	$	-100.00
08/09/23	9999	PAYMENT	$	-100.00
10/26/23	9999	PAYMENT	$	-100.00
11/29/23	9999	PAYMENT	$	-100.00
02/01/24	9975	CODE ENFORCEMENT INTEREST	$	2,782.00
02/28/24	9999	PAYMENT	$	-100.00
06/07/24	9999	PAYMENT	$	-100.00
02/01/25	9975	CODE ENFORCEMENT INTEREST	$	2,762.00
02/24/25	9999	PAYMENT	$	-100.00
03/24/25	9999	PAYMENT	$	-100.00
05/27/25	9999	PAYMENT	$	-100.00
07/23/25	9999	PAYMENT	$	-100.00
08/29/25	9999	PAYMENT	$	-100.00
10/23/25	9999	PAYMENT	$	-100.00
12/03/25	9999	PAYMENT	$	-100.00
01/02/26	9999	PAYMENT	$	-100.00
		Total Due for This Invoice:	$	35,216.00

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's
check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Decision of Administrative Hearing Officer
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(*Tehama County Code Chapter 9.06*)
ADMINISTRATIVE HEARING ON THE NOTICE OF VIOLATION
AND PROPOSED ADMINISTRATIVE PENALTIES: EHCE 21-64
DATE OF DECISION: 8/18/2021

Property Owner Name and Last Known Address:
Jonathon Garcia Martinez
3385 Brooks Ave.
Santa Rosa, CA 95407

Occupants:
To all occupants at this address
tenants Jose Chavez
Jonathan Mendoza

Site Address:
16501 Endeavor Lane, Red Bluff

Assessor's Parcel Number:
007-260-031

REGARDING the alleged violation(s) of the Tehama County Code ("TCC") as described below:

Any unlawful cultivation of marijuana. (TCC §9.06.035.)

The **6/21/2021** hearing on the **Notice of Violation and Proposed Administrative Penalty("NOV")** was continued to **8/18/2021** in Department 4 of the Old Courthouse located on the second floor at 633 Washington Street, the Honorable Lynn M. Cottier presiding. At the continued hearing, the following person(s) appeared:

☒ Owner & both tenants; and

☐ _____; and

☐ CM. Mendoza interpreted Spanish/English for Mr. Chavez; and

☒ Parties not appearing at the continued hearing have failed to exhaust their administrative remedies; and

After examining the evidence presented at the hearing and considering the arguments, I find the following:
The notice of the continued hearing is

☒ proper; and

☐ not proper; and

I hereby find, based on the evidence presented at this continued hearing, the alleged violation(s):

☐ Was considered abated by the Enforcing Officer on _____; and

☐ Was voluntarily abated on _____ and no longer exists on the Premises; and

☒ Continued to exist on the Premises pursuant to TCC § 9.06.100; and

☐ Other _____;and

I hereby find that the proposed daily administrative penalty and/or abatement costs set forth in the NOV is:

☒ Imposed in the amount stated in the NOV for a total of $ 30,000

☐ Modified to be: _____ for a total of $_____

☐ Disapproved to be $NONE.

These findings are supported by the following evidence presented at this continued hearing:

☒ The Report and Accounting of the Enforcing Officer ("Exhibit A" or "Report'); and

☒ Statements from the Enforcing Officer attesting that:

☒ The information contained in the Report is true and accurate; and

☒ Other: Admitted invoice; and

☒ Other evidence submitted at this Hearing by:

☒ Enforcing Officer: Clint Weston; and

☒ Other: Owner & both tenants; and

Decision of Administrative Hearing Officer
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(*Tehama County Code Chapter 9.06*)
ADMINISTRATIVE HEARING ON THE NOTICE OF VIOLATION AND PROPOSED ADMINISTRATIVE PENALTIES: EHCE 21-64
DATE OF DECISION: 8/18/2021

NOW, THEREFORE, as the Hearing Officer for the County of Tehama and based upon the record before me, issue the following orders:

☒ The amount of administrative penalty ~~or administrative costs and/or costs of abatement or costs pursuant to~~ TCC §§ 9.06.090, as set forth above, shall be final and conclusive. Payment shall be due WITHIN 20 CALENDAR DAYS AFTER SERVICE OF THIS DECISION.

☐ Other: _____.

NOTICE IS HEREBY GIVEN. This Decision may be challenged pursuant to Code of Civil Procedure §§ 1094.5 and 1094.6. A writ of mandate must be filed within **90 days** of the service of this Decision. A decision imposing any administrative penalty may be challenged pursuant to Government Code ("GC") § 53069.

ATTENTION!

YOU WILL BE REQUIRED TO PAY THE COST OF ANY ABATEMENT RESULTING FROM THIS DECISION, INCLUDING COST OF ADMINISTRATION, WITHIN 90 CALENDAR DAYS AFTER THE HEARING OFFICER HAS APPROVED OR MODIFIED THE ACCOUNTING OF THE ENFORCING OFFICER. THE BOARD OF SUPERVISORS MAY SPECIALLY ASSESS SAID COSTS ON THE COUNTY TAX ROLL AND AUTHORIZE RECORDATION OF A NOTICE OF ABATEMENT LIEN AGAINST THE PREMISES. (GC § 25845.)

YOU ARE REQUIRED TO PAY ANY ADMINISTRATIVE PENALTY IMPOSED OR MODIFIED WITHIN 20 CALENDAR DAYS AFTER THIS DECISION IS SERVED. (TCC § 9.06.165) THE BOARD OF SUPERVISORS MAY AUTHORIZE RECORDATION OF A NOTICE OF ADMINISTRATIVE PENALTY LIEN AGAINST THE PREMISES. (GC § 53069.4.)

8-18-21
Date of Decision

Lynn M. Cottier
Lynn M. Cottier
Tehama County Administrative Hearing Officer

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0002733	8/3/2021

Invoice ID	Invoice Total Due:
IN0008796	$ 30,000.00

PAYMENT DUE IMMEDIATELY

TO : JONATHON GARCIA MARTINEZ

3385 BROOKS AVE
SANTA ROSA, CA 95407

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-260-031 **Site Location:** 16501 ENDEAVOR LANE RED BLUFF

Date	Program/ Element	Description	Amount

Invoice #IN0008796 --- Date of Invoice : 8/3/2021

08/03/21	8115	UNLAWFUL MARIJUANA ADMINISTRATIVE PENALTIES	$ 30,000.00

Penalties due for unlawful marijuana cultivation. $1,000.00 per day starting 6/28/21 through 7/27/21
30 days at $1,000.00 per day = $30,000.00

Total Due for This Invoice: $ 30,000.00

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633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

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Exhibit One 7 pages

PROMISSORY NOTE and BILL OF SALE

MARIA MORALES PIMENTEL *Refers to as "Buyer" Agrees to pay to the order of.* ***JONATHAN GARCIA MARTINEZ.*** *Referred to herein as the "Seller" the sum of $105,000.00 for the purchase of the PROPERTY LOCATED:*

16501 Endeavor Ln, Cottonwood Ca 96022

Also show and Record as Red Bluff, to be verified with county records before grant deed be issue and payment became final.

Also, the County Records of Tehama show As Jonathon Garcia Martinez.

Where sellers assure buyer that is the same person.

TERMS

Buyer is giving seller the amount of $55,000.00 as a DOWN PAYMENT fallow by monthly payments of $0

the balance of $55,000.00 for a period of 1 year will be

January 30,2022 no pre-payment penalty or interest charged. This is a a-is sale, no warranty given or implied.

principal(buyer) is responsible any other taxes and utilities.

Seller will clear any debt with their mortgage lender to have a title free & clear to transfer the Grant Deed to buyer. Seller agrees to pay as soon as possible the balance to the lender.

Buyer is responsible to take care of the property and has no right to sell without authorization by the seller until note is paid in full.

Buyer to take possession of the property by January 30,2021

NOTE

THIS IS SPECIAL NOTE PROERTY HAS A MOBIL HOME, WHERE SELLER GUARANTE THAT THE PROPERTY HAVE BEEN RELEASE FROM THE Housing development of Sacramento that the mobile home will be recognized as permanent home.

Label number CAL004587

Length 65”

Wide 12”

Trade Name Homette

Decal number ABH9458

And the event of any thing may happen the heirs of both parties will grant this agreement.

Maria Morales Pimentel 1/30/21

Maria Morales Pimentel *Date*

Jonathan Garcia 1-30-21

Jonathan Gracia Martinez *Date*

RECORDING REQUESTED BY:

Robert J. Orr

WHEN RECORDED. MAIL THIS DEED AND TAX STATEMENTS TO:

JONATHON GARCIA MARTINEZ
3384 Brooks Avenue
Santa Rosa. CA 95407

Doc # 2014003393
Page 1 of 2
Date: 3/28/2014 02:33P
Recording Requested by:
GENERAL PUBLIC
Filed & Recorded in Official Records
of TEHAMA COUNTY
BEVERLY ROSS
COUNTY CLERK & RECORDER
Fees 0.00

APN 007 - 260 - 31

Grant Deed

The undersigned Grantor declares:
The Documentary Transfer Tax is $ 45.10
Computed on full value less value of liens or encumbrances remaining at time of sale
This property is located in the Unincorporated Area. County of Tehama.

For a valuable consideration. receipt of which is hereby acknowledged. I.Robert J. Orr. Trustee of the Orr Survivor's Spouse Family Trust. grant to JONATHON GARCIA MARTINEZ all that real property situated in the Unincorporated Area. County of Tehama. State of California. described as:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Dated: 12/4. 2013

Robert J. Orr. Trustee of
the Orr Survivor's Spouse Family Trust

Notary Acknowledgment

State of California
County of SACRAMENTO

On December 04 2013. 2013. before me. Ken Ming Sou. Notary Public. personally appeared Robert J. Orr. who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies). and that by his/her/their signature(s) on the instrument the person(s). or the entity upon behalf of which the person acted. executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

KEN MING SOU
Commission # 2018837
Notary Public - California
Sacramento County
My Comm. Expires May 7, 2017

CIVIL CODE § 1189

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Shasta

On 01/30/2021 (Date) before me, Evangelina Sosa Notary Public (Here Insert Name and Title of the Officer)

personally appeared Jonathan Cornia [illegible] & Marie Wade Pruett (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

EVANGELINA SOSA
COMM. # 2245416
NOTARY PUBLIC-CALIFORNIA
SHASTA COUNTY
MY COMM. EXP. JUNE 19, 2022

Signature _____
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Promissory note and Bill of Sale

Document Date: 01/30/2021 Number of Pages: 6

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian of Conservator	☐ Trustee ☐ Guardian of Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

©2017 National Notary Association

CIVIL CODE § 1189

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State of California
County of Shasta

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personally appeared [illegible] (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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EVANGELINA SOSA
COMM. # 2245416
NOTARY PUBLIC-CALIFORNIA
SHASTA COUNTY
MY COMM. EXP. JUNE 19, 2022

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Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian of Conservator	☐ Trustee ☐ Guardian of Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

©2017 National Notary Association

TEHAMA COUNTY CODE ENFORCEMENT

UNLAWFUL MARIJUANA CULTIVATION ORDINANCE

(Tehama County Code Chapter 9.06)

NOTICE OF COSTS AND/OR ADMINISTRATIVE PENALTY DUE

DATE OF NOTICE: 8/19/2021

Property Owner Name and Last Known Address:

Jonathon Garcia Martinez
3385 Brooks Ave.
Santa Rosa, CA 95407

Occupant:

Jose Chavez & Jonathan Mendoza
17050 Hickman Ln.
Cottonwood, CA 96022

Site Address:
16501 Endeavor Ln., Red Bluff

Assessor's Parcel Number:
007-260-031

Enforcing Officer:
C. Westom

Inspection Date:
6/15/2021

You are receiving this letter because you are either the owner, occupant, tenant, or a person who caused, permitted, maintained, conducted, suffered, or allowed the unlawful marijuana cultivation to exist on the Premises.

A "Notice of Violation and Proposed Administrative Penalty, Notice to Abate Unlawful Marijuana Cultivation, and Administrative Order to Show Cause" ("Notice") was posted at the Premises and mailed to you. The Notice stated the unlawful marijuana cultivation must be abated, otherwise an administrative penalty would begin to accrue against you. The enforcing officer re-inspected the Premises and determined you did not lawfully abate and/or did not provide evidence of lawful disposal or relocate, as per Tehama County Code 9.06.100, of the unlawful marijuana. An Administrative Hearing was held and the Administrative Hearing Officer issued her Decision. A copy of the Decision of the Administrative Hearing Officer was previously sent to you.

A daily administrative penalty as indicated on the enclosed invoice has accrued. **YOU ARE LIABLE FOR PAYING THE TOTAL DAILY ADMINISTRATIVE PENALTY** accrued against you. Interest continues to accrue on this obligation, as of the date of the Administrative Hearing Officer's Decision, until satisfied in full, pursuant to the laws applicable to civil judgments.

THE AMOUNT(S) INDICATED ON THE ENCLOSED INVOICE IS DUE AND PAYABLE IMMEDIATELY TO TEHAMA COUNTY:

If each obligation owing is not satisfied in full within **ninety (90) days** and/or has not been successfully challenged by a timely writ of mandate, pursuant to Code of Civil Procedure section 1094.5, or appeal, pursuant to Government Code section 53069.4, subdivision (b), the obligation may constitute a lien against the Premises.

Please make your payment via certified funds, i.e., cash or cashier's check, payable to Tehama County Department of Environmental Health. **Personal checks will not be accepted.**

Sincerely,

8/19/2021
Date of Service of Notice

Margarita Garcia
Code Compliance Coordinator

TEHAMA COUNTY DEPARTMENT OF ENVIRONMENTAL HEALTH - CODE ENFORCEMENT
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Code Enforcement Account Invoice

Account ID	Date
AR0002733	8/18/2021

Invoice ID	Invoice Total Due:
IN0008796	$ 30,000.00

PAYMENT DUE IMMEDIATELY

TO : JONATHON GARCIA MARTINEZ

3385 BROOKS AVE
SANTA ROSA, CA 95407

Jose Chavez &
Jonathan Mendoza
17050 Hickman Ln.
Cottonwood, CA 96022

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 007-260-031 **Site Location:** 16501 ENDEAVOR LANE RED BLUFF

Date	Program/ Element	Description	Amount

Invoice #IN0008796 --- Date of Invoice : 8/3/2021

08/03/21	8115	UNLAWFUL MARIJUANA ADMINISTRATIVE PENALTIES	$ 30,000.00

Penalties due for unlawful marijuana cultivation. $1,000.00 per day starting 6/28/21 through 7/27/21
30 days at $1,000.00 per day = $30,000.00

Total Due for This Invoice: $ 30,000.00

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT

633 Washington St., Room 36
Red Bluff, CA. 96080
Phone: (530) 527-8020
FAX: (530) 527-6617
e-mail: lgarcia@co.tehama.ca.us

APPLICANT INFORMATION:

Name: _____

Address: _____

Phone Number: _____

Email Address: _____

An Administrative Penalty in the amount of $_____ was imposed for maintaining a public nuisance in the form of unlawful marijuana upon the following Premises: _____

_____.

I am applying for: ☐ Payment Plan Agreement **OR** ☐ Compromise Agreement

This is only an application, a compromise agreement will need to be signed in order for the reduced amount to be effective.
If a compromise (reduction) is approved, you will only have 30 days to pay the reduced amount once the agreement has been received in our office.
If not paid in 30 days, the balance will revert back to the full amount.

My proposed agreement and reasons therefore are listed below:

_____ _____

Signature of Applicant Date

590

Decision of Administrative Hearing Officer
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(*Tehama County Code Chapter 9.06*)
ADMINISTRATIVE HEARING ON THE NOTICE OF VIOLATION
AND PROPOSED ADMINISTRATIVE PENALTIES: EHCE 21-64
DATE OF DECISION: 8/18/2021

Property Owner Name and Last Known Address:
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3385 Brooks Ave.
Santa Rosa, CA 95407

Occupants:
To all occupants at this address
tenants Jose Chavez
Jonathan Mendoza

Site Address:
16501 Endeavor Lane, Red Bluff

Assessor's Parcel Number:
007-260-031

REGARDING the alleged violation(s) of the Tehama County Code ("TCC") as described below:

Any unlawful cultivation of marijuana. (TCC §9.06.035.)

The **6/21/2021** hearing on the **Notice of Violation and Proposed Administrative Penalty("NOV")** was continued to **8/18/2021** in Department 4 of the Old Courthouse located on the second floor at 633 Washington Street, the Honorable Lynn M. Cottier presiding. At the continued hearing, the following person(s) appeared:

- ☒ Owner & both tenants; and
- ☐ _____; and
- ☐ CM. Mendoza interpreted Spanish/English for Mr. Chavez; and
- ☒ Parties not appearing at the continued hearing have failed to exhaust their administrative remedies; and

After examining the evidence presented at the hearing and considering the arguments, I find the following:
The notice of the continued hearing is

- ☒ proper; and
- ☐ not proper; and

I hereby find, based on the evidence presented at this continued hearing, the alleged violation(s):

- ☐ Was considered abated by the Enforcing Officer on _____; and
- ☐ Was voluntarily abated on _____ and no longer exists on the Premises; and
- ☒ Continued to exist on the Premises pursuant to TCC § 9.06.100; and
- ☐ Other _____;and

I hereby find that the proposed daily administrative penalty and/or abatement costs set forth in the NOV is:

- ☒ Imposed in the amount stated in the NOV for a total of $30,000
- ☐ Modified to be: _____ for a total of $_____
- ☐ Disapproved to be $NONE.

These findings are supported by the following evidence presented at this continued hearing:

- ☒ The Report and Accounting of the Enforcing Officer ("Exhibit A" or "Report'); and
- ☒ Statements from the Enforcing Officer attesting that:
  - ☒ The information contained in the Report is true and accurate; and
  - ☒ Other: Admitted invoice; and
- ☒ Other evidence submitted at this Hearing by:
  - ☒ Enforcing Officer: Clint Weston; and
  - ☒ Other: Owner & both tenants; and

Decision of Administrative Hearing Officer
UNLAWFUL MARIJUANA CULTIVATION ORDINANCE
(*Tehama County Code Chapter 9.06*)
ADMINISTRATIVE HEARING ON THE NOTICE OF VIOLATION
AND PROPOSED ADMINISTRATIVE PENALTIES: EHCE 21-64
DATE OF DECISION: 8/18/2021

NOW, THEREFORE, as the Hearing Officer for the County of Tehama and based upon the record before me, issue the following orders:

☒ The amount of administrative penalty or administrative costs and/or costs of abatement or costs pursuant to TCC §§ 9.06.090, as set forth above, shall be final and conclusive. Payment shall be due WITHIN 20 CALENDAR DAYS AFTER SERVICE OF THIS DECISION.

☐ Other: _____.

NOTICE IS HEREBY GIVEN. This Decision may be challenged pursuant to Code of Civil Procedure §§ 1094.5 and 1094.6. A writ of mandate must be filed within **90 days** of the service of this Decision. A decision imposing any administrative penalty may be challenged pursuant to Government Code ("GC") § 53069.

ATTENTION!

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8-18-21
Date of Decision

Lynn M. Cottier
Lynn M. Cottier
Tehama County Administrative Hearing Officer

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

ATTACHMENT A

Code Enforcement Account Invoice

Account ID	Date
AR0002733	8/3/2021

Invoice ID	Invoice Total Due:
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APN: 007-260-031 **Site Location:** 16501 ENDEAVOR LANE RED BLUFF

Date	Program/ Element	Description	Amount

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Buyer to take possession of the property by January 30,2021

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Label number CAL004587

Length 65”

Wide 12”

Trade Name Homette

Decal number ABH9458

And the event of any thing may happen the heirs of both parties will grant this agreement.

Maria Morales Pimentel 1/30/21

Maria Morales Pimentel *Date*

Jonathan Garcia 1-30-21

Jonathan Gracia Martinez *Date*

RECORDING REQUESTED BY:

Robert J. Orr

WHEN RECORDED. MAIL THIS DEED AND TAX STATEMENTS TO:

JONATHON GARCIA MARTINEZ
3384 Brooks Avenue
Santa Rosa. CA 95407

Doc # 2014003393
Page 1 of 2
Date: 3/28/2014 02:13P
Recording Requested By:
PERSONAL PUBLIC
Filed & Recorded in Official Records
of TEHAMA COUNTY
BEVERLY ROSS
COUNTY CLERK & RECORDER
Fees 14.00

APN 007 - 260-31

Grant Deed

The undersigned Grantor declares:
The Documentary Transfer Tax is $ 45.00
Computed on full value less value of liens or encumbrances remaining at time of sale
This property is located in the Unincorporated Area. County of Tehama.

For a valuable consideration. receipt of which is hereby acknowledged. I.Robert J. Orr, Trustee of the Orr Survivor's Spouse Family Trust. grant to JONATHON GARCIA MARTINEZ all that real property situated in the Unincorporated Area. County of Tehama. State of California. described as:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Dated: 12/4, 2013

Robert J. Orr. Trustee of
the Orr Survivor's Spouse Family Trust

Notary Acknowledgment

State of California
County of SACRAMENTO

On December 04 2013. 2013. before me. Ken Ming Sou. Notary Public. personally appeared Robert J. Orr. who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies). and that by his/her/their signature(s) on the instrument the person(s). or the entity upon behalf of which the person acted. executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

KEN MING SOU
Commission # 2018837
Notary Public - California
Sacramento County
My Comm. Expires May 7, 2017

CIVIL CODE § 1189

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Shasta

On 01/30/2021 (Date) before me, Evangelina Sosa Notary Public (Here Insert Name and Title of the Officer)

personally appeared [illegible] (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

EVANGELINA SOSA
COMM. # 2245416
NOTARY PUBLIC-CALIFORNIA
SHASTA COUNTY
MY COMM. EXP. JUNE 19, 2022

Signature _____
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Promissory note and Bill of Sale

Document Date: 01/30/2021 Number of Pages: 6

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian of Conservator	☐ Trustee ☐ Guardian of Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

©2017 National Notary Association

CIVIL CODE § 1189

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Shasta

On 01/30/2021 (Date) before me, Evangelina Sosa Notary Public (Here Insert Name and Title of the Officer)

personally appeared Omar Ibn Corona Jimenez; Amanda Nicole Arenas (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

EVANGELINA SOSA
COMM. # 2245416
NOTARY PUBLIC-CALIFORNIA
SHASTA COUNTY
MY COMM. EXP. JUNE 19, 2022

Signature _____
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Promissory note and Bill of Sale

Document Date: 01/30/2021 Number of Pages: 6

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian of Conservator	☐ Trustee ☐ Guardian of Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

©2017 National Notary Association

600

PROOF OF SERVICE

I, Margarita Garcia, declare:

1. I am over age 18, not a party to this action, and am employed in Tehama County, California at the Department of Environmental Health - Code Enforcement; my business address is 633 Washington Street, Room 36, Red Bluff, CA, 96080.

2. On August 19, 2021, I served the following documents:
   - ☑ Copy of this Proof of Service
   - ☑ Decision of Hearing Officer regarding penalties and/or costs
   - ☑ Invoice
   - ☑ Notice of Costs and/or Administrative Penalties Due
   - ☐ Notice of Pending Nuisance Abatement Proceeding
   - ☑ Payment Plan/Compromise Application
   - ☐ _____

3. I served the documents on the following person(s):
   - ☑ Jonathon Garcia Martinez, 3385 Brooks Ave., Santa Rosa, CA 95407 (NAME / ADDRESS)
   - ☑ Jose Chavez + Jonathan Mendoza, 17050 Hickman Ln., Cottonwood, CA 96022 (NAME / ADDRESS)
   - ☐ _____ (NAME / ADDRESS)

4. The documents were served by the following means, by:
   - ☐ **Personal service.** I personally delivered the documents to the person(s) listed in item 3. Delivery was made to:
     - ☐ Party's Attorney: _____
     - ☐ Party: _____
   - ☑ **United States mail.** I enclosed the documents in a sealed envelope addressed to the person(s) at the addresses listed in item 3, and deposited the sealed envelope with the United States Postal Service, with postage fully prepaid, at Red Bluff, CA 96080.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at Red Bluff, this August 19, (DATE) 2021, at 4:30pm. (TIME)

Margarita Garcia
NAME OF DECLARANT

Margarita Garcia
SIGNATURE OF DECLARANT

Tehama County

Agenda Request Form

File #: 26-0311 **Agenda Date:** 3/17/2026 **Agenda #:** 28.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Suhua Li
Site Address: 19705 Executive Dr. Corning
APN: 061-280-032 District 4
Case No: CE24-17

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on January 29, 2024. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on January 31, 2024 for a public nuisance under Chapter 10.16.

Abatement of the nuisance was ordered as specified in the Notice.

On July 18, 2024, Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 10.16)

DATE OF NOTICE: 2/9/2026 **Case No. CE-24-17 and CE-24-106**

Property Owner Name and Last Known Address:
Li, Suhua
158 Majestic Ave.
San Francisco, CA 94112

Occupant:
All occupants at this site address

Site Address:
19705 Executive Dr., Corning

Assessor's Parcel Number:
061-280-032

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
19705 Executive Dr., Corning

YOU ARE HEREBY NOTIFIED that Attachment A attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors stating a description of the property at issue and the grounds for such objection.

THE BOARD OF SUPERVISORS MAY ORDER THAT THE AMOUNT OF ADMINISTRATIVE PENALTY BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THE LIEN WILL BE RECORDED AGAINST THE PREMISES. (TEHAMA COUNTY CODE SECTION 10.16.200, SUBD. (I))

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 10.16*)

ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE CLERK OF THE BOARD OF SUPERVISORS WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-17

Account ID	Date
AR0003255	7/17/2024

Invoice ID	Invoice Total Due:
IN0012113	$ 3,000.00

PAYMENT DUE IMMEDIATELY

TO: SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount

Invoice #IN0012113 --- Date of Invoice : 7/17/2024

07/17/24	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00

Penalties due for Public Nuisance. $100.00 per day starting 2/11/24 through 3/11/24 30 days at $100.00 per day = $3,000.00

Total Due for This Invoice: $ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-106

Account ID	Date
AR0003302	10/31/2024
Invoice ID	**Invoice Total Due:**
IN0012223	$ 3,000.00

TO : SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount
Invoice #IN0012223 --- **Date of Invoice : 10/31/2024**			
10/31/24	8116	CODE ADMINISTRATIVE PENALTIES	$ 3,000.00
Penalties due for Public Nuisance. $100.00 per day starting 9/20/24 through 10/19/24 30 days at $100.00 per day = $3,000.00			
		Total Due for This Invoice:	$ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE AMOUNT OF ADMINISTRATIVE PENALTY RELATING TO THE PUBLIC NUISANCE BE ENFORCED AS A LIEN AGAINST THE AFFECTED PROPERTY AND FURTHER ORDERING RECORDATION OF NOTICE OF ADMINISTRATIVE PENALTY LIEN, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE AND GOVERNMENT CODE SECTION 53069.4

Owner: **Suhua Li**
Site Address: **19705 Executive Dr., Corning**
APN: **061-280-032**
Code Case: **CE-24-17**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, in the event that the nuisance was not voluntarily abated, the County was authorized to impose a daily administrative penalty through the process set forth in Section 10.16.200 of the Tehama County Code; and

WHEREAS, the nuisance was not abated as ordered; and

WHEREAS, administrative penalty has been imposed for the public nuisance occurring on the property in accordance with the above-described process, and that determination has become final and conclusive; and

WHEREAS, the enforcing officer has kept an account of the amount of the administrative penalty imposed, and has rendered a report in writing to the Board of Supervisors showing the amount of administrative penalty, which is attached hereto as Exhibit “A”; and

WHEREAS, the total administrative penalty imposed is **$3,000.00;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing for the amounts stated in Attachment A to pay the County for the administrative penalty; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to record Notice of Administrative Penalty Lien against the property pursuant to Government Code section 53069.4 and Tehama County Code section 10.16.200; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Administrative Penalty Lien against the property for the amounts stated in Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B,

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-17

Account ID	Date
AR0003255	7/17/2024

Invoice ID	Invoice Total Due:
IN0012113	$ 3,000.00

TO: SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount
Invoice #IN0012113	**--- Date of Invoice : 7/17/2024**		
07/17/24	8116	CODE ADMINISTRATIVE PENALTIES	$ 3,000.00
		Penalties due for Public Nuisance. $100.00 per day starting 2/11/24 through 3/11/24 30 days at $100.00 per day = $3,000.00	
		Total Due for This Invoice:	$ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXXXXXX
XX
XX

Site Address:

Assessor's Parcel Number
XXXXXXX

Date Penalty Began Accruing:
X

Date Penalty Stopped Accruing:
X

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, a condition occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $100.00 per day.

WHEREAS, an administrative penalty accrued between XX through XX without abatement.

WHEREAS, on XX the County of Tehama made a demand that the administrative penalty in the sum of $3,000.00 be paid immediately/by XX**.** The amount paid toward the total sum to date is: $none.

WHEREAS, on XX, the Tehama County Board of Supervisors adopted Resolution No. XXXX ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Chapter 10.06 of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $X,XXX.XX. The same shall be a lien on upon the Premises until the same has been paid in full and released of record.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0319 **Agenda Date:** 3/17/2026 **Agenda #:** 29.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Suhua Li
Site Address: 19705 Executive Dr. Corning
APN: 061-280-032 District 4
Case No: CE24-106

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on August 23, 2024. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on September 9, 2024 for a public nuisance under Chapter 10.16.

Abatement of the nuisance was ordered as specified in the Notice.

On November 1, 2024, Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(*Tehama County Code Chapters 10.16*)

DATE OF NOTICE: 2/9/2026 **Case No. CE-24-17 and CE-24-106**

Property Owner Name and Last Known Address:
Li, Suhua
158 Majestic Ave.
San Francisco, CA 94112

Occupant:
All occupants at this site address

Site Address:
19705 Executive Dr., Corning

Assessor's Parcel Number:
061-280-032

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
19705 Executive Dr., Corning

YOU ARE HEREBY NOTIFIED that Attachment A attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors stating a description of the property at issue and the grounds for such objection.

THE BOARD OF SUPERVISORS MAY ORDER THAT THE AMOUNT OF ADMINISTRATIVE PENALTY BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THE LIEN WILL BE RECORDED AGAINST THE PREMISES. (TEHAMA COUNTY CODE SECTION 10.16.200, SUBD. (I))

Notice of Hearing on Accounting for
Cost of Abatement and Cost of Administration;
Notice of Hearing on Report for
Amount of Administrative Penalty Due and Owing
(*Tehama County Code Chapters 10.16*)

ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE CLERK OF THE BOARD OF SUPERVISORS WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-17

Account ID	Date
AR0003255	7/17/2024

Invoice ID	Invoice Total Due:
IN0012113	$ 3,000.00

PAYMENT DUE IMMEDIATELY

TO: SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount
Invoice #IN0012113 --- Date of Invoice : 7/17/2024			
07/17/24	8116	CODE ADMINISTRATIVE PENALTIES	$ 3,000.00
Penalties due for Public Nuisance. $100.00 per day starting 2/11/24 through 3/11/24 30 days at $100.00 per day = $3,000.00			
		Total Due for This Invoice:	$ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-106

Account ID	Date
AR0003302	10/31/2024
Invoice ID	**Invoice Total Due:**
IN0012223	$ 3,000.00

TO : SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount
Invoice #IN0012223 --- **Date of Invoice : 10/31/2024**			
10/31/24	8116	CODE ADMINISTRATIVE PENALTIES	$ 3,000.00
Penalties due for Public Nuisance. $100.00 per day starting 9/20/24 through 10/19/24 30 days at $100.00 per day = $3,000.00			
		Total Due for This Invoice:	$ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE AMOUNT OF ADMINISTRATIVE PENALTY RELATING TO THE PUBLIC NUISANCE BE ENFORCED AS A LIEN AGAINST THE AFFECTED PROPERTY AND FURTHER ORDERING RECORDATION OF NOTICE OF ADMINISTRATIVE PENALTY LIEN, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE AND GOVERNMENT CODE SECTION 53069.4

Owner: **Suhua Li**
Site Address: **19705 Executive Dr., Corning**
APN: **061-280-032**
Code Case: **CE-24-106**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, in the event that the nuisance was not voluntarily abated, the County was authorized to impose a daily administrative penalty through the process set forth in Section 10.16.200 of the Tehama County Code; and

WHEREAS, the nuisance was not abated as ordered; and

WHEREAS, administrative penalty has been imposed for the public nuisance occurring on the property in accordance with the above-described process, and that determination has become final and conclusive; and

WHEREAS, the enforcing officer has kept an account of the amount of the administrative penalty imposed, and has rendered a report in writing to the Board of Supervisors showing the amount of administrative penalty, which is attached hereto as Exhibit “A”; and

WHEREAS, the total administrative penalty imposed is **$3,000.00;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing for the amounts stated in Attachment A to pay the County for the administrative penalty; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to record Notice of Administrative Penalty Lien against the property pursuant to Government Code section 53069.4 and Tehama County Code section 10.16.200; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Administrative Penalty Lien against the property for the amounts stated in Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B,

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-106

Account ID	Date
AR0003302	10/31/2024

Invoice ID	Invoice Total Due:
IN0012223	$ 3,000.00

PAYMENT DUE IMMEDIATELY

TO : SUHUA LI

158 MAJESTIC AVE.
SAN FRANCISCO, CA 94112

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 061-280-032 **Site Location:** 19705 EXECUTIVE DR. CORNING

Date	Program/ Element	Description	Amount

Invoice #IN0012223 --- **Date of Invoice : 10/31/2024**

10/31/24	8116	CODE ADMINISTRATIVE PENALTIES	$ 3,000.00

Penalties due for Public Nuisance. $100.00 per day starting 9/20/24 through 10/19/24 30 days at $100.00 per day = $3,000.00

Total Due for This Invoice: $ 3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXXXXXX
XX
XX

Site Address:

Assessor's Parcel Number
XXXXXXX

Date Penalty Began Accruing:
X

Date Penalty Stopped Accruing:
X

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, a condition occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $100.00 per day.

WHEREAS, an administrative penalty accrued between XX through XX without abatement.

WHEREAS, on XX the County of Tehama made a demand that the administrative penalty in the sum of $3,000.00 be paid immediately/by XX**.** The amount paid toward the total sum to date is: $none.

WHEREAS, on XX, the Tehama County Board of Supervisors adopted Resolution No. XXXX ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Chapter 10.06 of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $X,XXX.XX. The same shall be a lien on upon the Premises until the same has been paid in full and released of record.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0303 **Agenda Date:** 3/17/2026 **Agenda #:** 30.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Juan Alatorre, deceased and Jorge Garcia
c/o Isaias Alatorre
Site Address: 22620 Hawley Rd., Orland
APN: 089-220-032 District 4
Case No: CE23-118

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on July 3, 2023. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on July 11, 2023 for a public nuisance under Chapter 10.16.

Abatement of the nuisance was ordered as specified in the Notice.

On January 24, 2024, Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 10.16)

DATE OF NOTICE: 2/9/2026 **Case No. CE23-118 and CE-24-49**

Property Owner Name and Last Known Address:
Juan Alatorre deceased and Jorge Garcia
c/o Isaias Alatorre
8513 Eakins Dr.
Bakersfield CA 93311

Occupant:
All occupants at this site address

Site Address:
22620 Hawley Rd., Orland

Assessor's Parcel Number:
089-220-032

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
22620 Hawley Rd., Orland

YOU ARE HEREBY NOTIFIED that Attachment A" attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Board of Supervisors may authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Notice of Hearing on Accounting for
Cost of Abatement and Cost of Administration;
Notice of Hearing on Report for
Amount of Administrative Penalty Due and Owing
(*Tehama County Code Chapters 10.16*)

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health partment
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE23-118

Account ID	Date
AR0003172	1/24/2024

Invoice ID	Invoice Total Due:
IN0011168	$ 3,000.00

TO: JUAN ALATORRE & JORGE GARCIA

862 CALIFORNIA STREET
CHICO, CA 95928

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0011168	**--- Date of Invoice : 1/24/2024**				
	01/24/24	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00
	Penalties due for Public Nuisance. $100.00 per day starting 7/22/23 through 8/20/23 30 days at $100.00 per day = $3,000.00				
			Total Due for This Invoice:	$	3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-49

Account ID	Date
AR0003172	7/15/2025

Invoice ID	Invoice Total Due:
IN0013233	$ 16,776.12

PAYMENT DUE IMMEDIATELY

TO : JUAN ALATORRE & JORGE GARCIA

8513 EAKINS DR.
BAKERSFIELD, CA 93311

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0013233	--- **Date of Invoice : 7/10/2025**				
	07/10/25	8118	CODE ABATEMENT COST	$	16,776.12
	Cost due for abatement on 6/11/2025				
			Total Due for This Invoice:	$	16,776.12

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid

CODE ENFORCEMENT ITEMIZED STATEMENT

Owner Name:	Juan Alatorre and Jorge Garcia			
Site Address:	22620 Hawley Rd., Orland			
APN:	089-220-032			
	Minutes	Pages Copied		
Notice	20	3		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Totals	54	3		
Time @ $.76 per min.			$41.04	
Copies @ .25 ea			$0.75	
Post Office/FedEx Postage			$5.54	
Total Adminstrative Costs				$47.33
Enforcement Hours	**Hrs.**	**Rate**	**Total**	
Code Officer-1 at 24 hrs.	24	50.72	1217.28	
Code Officer-1 at 16 hrs.	16	40.69	651.04	
DA Officer	5	102.29	511.45	
DA Officer	8	92.61	740.88	
DA Officer	5.5	81.22	446.71	
DA Officer	4	90.88	363.52	
DA Officer	1.5	71.78	107.67	
Total Code Officer/Deputy Time				$ 4,038.55
Mileage	**Miles**	**Rate**	**Total**	
5 vehicles at 50.4 each vehicle	252	$ 0.67	$ 168.84	
Total Mileage				$ -
Total Mileage				**$ 168.84**
Contractor				**$ 10,000.00**
Landfill Costs				**$ 2,521.40**
	Total Abatement Costs			$16,776.12

Administrative Penalty

INVOICE TOTAL	**$16,776.12**

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-49

Account ID	Date
AR0003172	7/15/2025

Invoice ID	Invoice Total Due:
IN0013233	$ 16,776.12

PAYMENT DUE IMMEDIATELY

TO : JUAN ALATORRE & JORGE GARCIA

8513 EAKINS DR.
BAKERSFIELD, CA 93311

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description	Amount
Invoice #IN0013233	**--- Date of Invoice : 7/10/2025**			
	07/10/25	8118	CODE ABATEMENT COST	$ 16,776.12
	Cost due for abatement on 6/11/2025			
			Total Due for This Invoice:	$ 16,776.12

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE AMOUNT OF ADMINISTRATIVE PENALTY RELATING TO THE PUBLIC NUISANCE BE ENFORCED AS A LIEN AGAINST THE AFFECTED PROPERTY AND FURTHER ORDERING RECORDATION OF NOTICE OF ADMINISTRATIVE PENALTY LIEN, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE AND GOVERNMENT CODE SECTION 53069.4

Owner:	**Juan Alatorre, deceased and Jorge Garcia. c/o Isaias Alatorre**
Site Address:	**22620 Hawley Rd., Orland**
APN:	**089-220-032**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, in the event that the nuisance was not voluntarily abated, the County was authorized to impose a daily administrative penalty through the process set forth in Section 10.16.200 of the Tehama County Code; and

WHEREAS, the nuisance was not abated as ordered; and

WHEREAS, administrative penalty has been imposed for the public nuisance occurring on the property in accordance with the above-described process, and that determination has become final and conclusive; and

WHEREAS, the enforcing officer has kept an account of the amount of the administrative penalty imposed, and has rendered a report in writing to the Board of Supervisors showing the amount of administrative penalty, which is attached hereto as Exhibit “A”; and

WHEREAS, the total administrative penalty imposed is **$3,000.00;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing for the amounts stated in Attachment A to pay the County for the administrative penalty; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to record Notice of Administrative Penalty Lien against the property pursuant to Government Code section 53069.4 and Tehama County Code section 10.16.200; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Administrative Penalty Lien against the property for the amounts stated in Attachment A with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B,

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health partment
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE23-118

Account ID	Date
AR0003172	1/24/2024

Invoice ID	Invoice Total Due:
IN0011168	$ 3,000.00

TO: JUAN ALATORRE & JORGE GARCIA

862 CALIFORNIA STREET
CHICO, CA 95928

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0011168	**--- Date of Invoice : 1/24/2024**				
	01/24/24	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00
	Penalties due for Public Nuisance. $100.00 per day starting 7/22/23 through 8/20/23 30 days at $100.00 per day = $3,000.00				
			Total Due for This Invoice:	$	3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXXXXXX
XX
XX

Site Address:

Assessor's Parcel Number
XXXXXXX

Date Penalty Began Accruing:
X

Date Penalty Stopped Accruing:
X

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, a condition occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $100.00 per day.

WHEREAS, an administrative penalty accrued between XX through XX without abatement.

WHEREAS, on XX the County of Tehama made a demand that the administrative penalty in the sum of $3,000.00 be paid immediately/by XX**.** The amount paid toward the total sum to date is: $none.

WHEREAS, on XX, the Tehama County Board of Supervisors adopted Resolution No. XXXX ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Chapter 10.06 of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $X,XXX.XX. The same shall be a lien on upon the Premises until the same has been paid in full and released of record.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0305 **Agenda Date:** 3/17/2026 **Agenda #:** 31.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner:	Juan Alatorre, deceased and Jorge Garcia c/o Isaias Alatorre
Site Address:	22620 Hawley Rd., Orland
APN:	089-220-032 District 4
Case No:	CE-24-49

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on April 8, 2024. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on November 4, 2024 for a public nuisance under Chapter 10.16. Abatement of the nuisance was ordered as specified in the Notice.

On July 15, 2025 Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 10.16)

DATE OF NOTICE: 2/9/2026 **Case No. CE23-118 and CE-24-49**

Property Owner Name and Last Known Address:
Juan Alatorre deceased and Jorge Garcia
c/o Isaias Alatorre
8513 Eakins Dr.
Bakersfield CA 93311

Occupant:
All occupants at this site address

Site Address:
22620 Hawley Rd., Orland

Assessor's Parcel Number:
089-220-032

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
22620 Hawley Rd., Orland

YOU ARE HEREBY NOTIFIED that Attachment A" attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Board of Supervisors may authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Notice of Hearing on Accounting for
Cost of Abatement and Cost of Administration;
Notice of Hearing on Report for
Amount of Administrative Penalty Due and Owing
(*Tehama County Code Chapters 10.16*)

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health partment
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE23-118

Account ID	Date
AR0003172	1/24/2024

Invoice ID	Invoice Total Due:
IN0011168	$ 3,000.00

TO: JUAN ALATORRE & JORGE GARCIA

862 CALIFORNIA STREET
CHICO, CA 95928

PAYMENT DUE IMMEDIATELY

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0011168	**--- Date of Invoice : 1/24/2024**				
	01/24/24	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00
	Penalties due for Public Nuisance. $100.00 per day starting 7/22/23 through 8/20/23 30 days at $100.00 per day = $3,000.00				
			Total Due for This Invoice:	$	3,000.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-49

Account ID	Date
AR0003172	7/15/2025

Invoice ID	Invoice Total Due:
IN0013233	$ 16,776.12

PAYMENT DUE IMMEDIATELY

TO : JUAN ALATORRE & JORGE GARCIA

8513 EAKINS DR.
BAKERSFIELD, CA 93311

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0013233	--- **Date of Invoice : 7/10/2025**				
	07/10/25	8118	CODE ABATEMENT COST	$	16,776.12
	Cost due for abatement on 6/11/2025				
			Total Due for This Invoice:	$	16,776.12

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid

CODE ENFORCEMENT ITEMIZED STATEMENT

Owner Name:	Juan Alatorre and Jorge Garcia
Site Address:	22620 Hawley Rd., Orland
APN:	089-220-032

	Minutes	Pages Copied		
Notice	20	3		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Totals	54	3		
Time @ $.76 per min.			$41.04	
Copies @ .25 ea			$0.75	
Post Office/FedEx Postage			$5.54	
Total Adminstrative Costs				$47.33

Enforcement Hours	Hrs.	Rate	Total	
Code Officer-1 at 24 hrs.	24	50.72	1217.28	
Code Officer-1 at 16 hrs.	16	40.69	651.04	
DA Officer	5	102.29	511.45	
DA Officer	8	92.61	740.88	
DA Officer	5.5	81.22	446.71	
DA Officer	4	90.88	363.52	
DA Officer	1.5	71.78	107.67	
Total Code Officer/Deputy Time				$ 4,038.55

Mileage	Miles	Rate	Total	
5 vehicles at 50.4 each vehicle	252	$ 0.67	$ 168.84	
Total Mileage				$ -
Total Mileage				**$ 168.84**
Contractor				**$ 10,000.00**
Landfill Costs				**$ 2,521.40**

Total Abatement Costs	$16,776.12

Administrative Penalty

INVOICE TOTAL	**$16,776.12**

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-49

Account ID	Date
AR0003172	7/15/2025

Invoice ID	Invoice Total Due:
IN0013233	$ 16,776.12

PAYMENT DUE IMMEDIATELY

TO : JUAN ALATORRE & JORGE GARCIA

8513 EAKINS DR.
BAKERSFIELD, CA 93311

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0013233	**--- Date of Invoice : 7/10/2025**				
	07/10/25	8118	CODE ABATEMENT COST	$	16,776.12
	Cost due for abatement on 6/11/2025				
			Total Due for This Invoice:	$	16,776.12

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Juan Alatorre, deceased and Jorge Garcia c/o Isaias Alatorre**
Site Address:	**22620 Hawley Rd., Orland**
APN:	**089-220-032**
Case No:	**CE-24-49**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, the nuisance was abated in accordance with Chapter 10.16.040(E); and

WHEREAS, the enforcing officer has kept an account of the amount of the cost of abatement and the administrative costs and has rendered a report in writing to the Board of Supervisors showing the amounts which is attached hereto as Attachment A; and

WHEREAS, the total abatement costs imposed is **$16,776.12;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs be placed upon the county tax roll and may record a notice of abatement lien pursuant Tehama County Code section 10.16.190; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Abatement Lien and/or place on the tax roll with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B; and

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

CE-24-49

Account ID	Date
AR0003172	7/15/2025

Invoice ID	Invoice Total Due:
IN0013233	$ 16,776.12

PAYMENT DUE IMMEDIATELY

TO : JUAN ALATORRE & JORGE GARCIA

8513 EAKINS DR.
BAKERSFIELD, CA 93311

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 089-220-032 **Site Location:** 22620 HAWLEY RD. CHICO

	Date	Program/ Element	Description		Amount
Invoice #IN0013233	**--- Date of Invoice : 7/10/2025**				
	07/10/25	8118	CODE ABATEMENT COST	$	16,776.12
	Cost due for abatement on 6/11/2025				
			Total Due for This Invoice:	$	16,776.12

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

CODE ENFORCEMENT ITEMIZED STATEMENT

Owner Name:	Juan Alatorre and Jorge Garcia
Site Address:	22620 Hawley Rd., Orland
APN:	089-220-032

	Minutes	Pages Copied		
Notice	20	3		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Totals	54	3		
Time @ $.76 per min.			$41.04	
Copies @ .25 ea			$0.75	
Post Office/FedEx Postage			$5.54	
Total Adminstrative Costs				$47.33

Enforcement Hours	Hrs.	Rate	Total	
Code Officer-1 at 24 hrs.	24	50.72	1217.28	
Code Officer-1 at 16 hrs.	16	40.69	651.04	
DA Officer	5	102.29	511.45	
DA Officer	8	92.61	740.88	
DA Officer	5.5	81.22	446.71	
DA Officer	4	90.88	363.52	
DA Officer	1.5	71.78	107.67	
Total Code Officer/Deputy Time				$ 4,038.55

Mileage	Miles	Rate	Total	
5 vehicles at 50.4 each vehicle	252	$ 0.67	$ 168.84	
Total Mileage				$ -
Total Mileage				**$ 168.84**
Contractor				**$ 10,000.00**
Landfill Costs				**$ 2,521.40**

Total Abatement Costs	$16,776.12

Administrative Penalty

INVOICE TOTAL	**$16,776.12**

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXXXXXX
XX
XX

Site Address:

Assessor's Parcel Number
XXXXXXX

Date Penalty Began Accruing:
X

Date Penalty Stopped Accruing:
X

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, a condition occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $100.00 per day.

WHEREAS, an administrative penalty accrued between XX through XX without abatement.

WHEREAS, on XX the County of Tehama made a demand that the administrative penalty in the sum of $3,000.00 be paid immediately/by XX**.** The amount paid toward the total sum to date is: $none.

WHEREAS, on XX, the Tehama County Board of Supervisors adopted Resolution No. XXXX ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Chapter 10.06 of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $X,XXX.XX. The same shall be a lien on upon the Premises until the same has been paid in full and released of record.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0309 **Agenda Date:** 3/17/2026 **Agenda #:** 32.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner:	George Bascom Else, deceased
Site Address:	4685 D Street, Vina
APN:	079-360-012 District 5
Case No:	CE-25-139

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on October 24, 2025. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on November 3, 2025 for a public nuisance under Chapter 10.16. Abatement of the nuisance was ordered as specified in the Notice.

On November 18, 2025 Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing
(Tehama County Code Chapters 10.16)

DATE OF NOTICE: 2/9/2026 **Case No. CE-25-139**

Property Owner Name and Last Known Address:
George Bascom Else, deceased
PO Box 98
Vina, CA 96092

Occupant:
All occupants at this site address

Site Address:
4685 D. Street, Vina

Assessor's Parcel Number:
079-360-012

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
4685 D Street, Vina

YOU ARE HEREBY NOTIFIED that Attachment A" attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Board of Supervisors may authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003500	11/13/2025

Invoice ID	Invoice Total Due:
IN0013354	$ 9,200.00

PAYMENT DUE IMMEDIATELY

TO: GEORGE BASCOM ELSE, DECEASED

PO BOX 98
VINA, CA 96092

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 079-360-012 **Site Location:** 4685 D STREET VINA

Date	Program/ Element	Description		Amount
Invoice #IN0013354 --- Date of Invoice : 11/13/2025				
11/13/25	8118	CODE ABATEMENT COST	$	9,200.00
Cost due for abatement on 10/29/2025				
		Total Due for This Invoice:	$	9,200.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner: **George Bascom Else, deceased**
Site Address: **4685 D Street, Vina**
APN: **079-360-012**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, the nuisance was abated in accordance with Chapter 10.16.040(E); and

WHEREAS, the enforcing officer has kept an account of the amount of the cost of abatement and the administrative costs and has rendered a report in writing to the Board of Supervisors showing the amounts which is attached hereto as Attachment A; and

WHEREAS, the total abatement costs imposed is **$9,200.00;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs be placed upon the county tax roll and may record a notice of abatement lien pursuant Tehama County Code section 10.16.190; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Abatement Lien and/or place on the tax roll with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B; and

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003500	11/13/2025

Invoice ID	Invoice Total Due:
IN0013354	$ 9,200.00

PAYMENT DUE IMMEDIATELY

TO: GEORGE BASCOM ELSE, DECEASED

PO BOX 98
VINA, CA 96092

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 079-360-012 **Site Location:** 4685 D STREET VINA

Date	Program/ Element	Description	Amount
Invoice #IN0013354	**--- Date of Invoice : 11/13/2025**		
11/13/25	8118	CODE ABATEMENT COST	$ 9,200.00
Cost due for abatement on 10/29/2025			
		Total Due for This Invoice:	$ 9,200.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:

Site Address:

Assessor's Parcel Number

Date Enforcing Officer Ordered Abatement By:
Click here to enter a date.

Date Abatement Completed:

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on Click here to enter a date. the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on Click here to enter a date. the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $xxxx.xx be paid by Click here to enter a date.. The amount paid toward the total sum to date is: $none.

WHEREAS, on Click here to enter a date., the Tehama County Board of Supervisors adopted Resolution No.xx-xxxx ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $XXXXXX to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0322 **Agenda Date:** 3/17/2026 **Agenda #:** 33.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Abatement Costs Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of abatement costs and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner:	Raymond Kimber and Leona Kimber
Site Address:	208 Samson Ave., Gerber
APN:	064-183-001 District 5
Case No:	CE-25-106

2) RESOLUTION - Request adoption of an Abatement Lien Resolution, making a determination and ordering that the amount of abatement costs relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of abatement lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on August 14, 2025. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on August 19, 2025 for a public nuisance under Chapter 10.16. Abatement of the nuisance was ordered as specified in the Notice.

On October 9, 2025 Tehama County Code Enforcement sent an invoice requesting payment. No payments have been paid as of March 3, 2026.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 10.16*)

DATE OF NOTICE: 2/9/2026 **Case No. CE-25-106**

Property Owner Name and Last Known Address:
Raymond Kimber and Leona M Kimber
PO Box 155
Gerber CA 96035

Occupant:
All occupants at this site address

Site Address:
208 Samson Ave., Gerber

Assessor's Parcel Number:
064-183-001

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
208 Samson Ave., Gerber

YOU ARE HEREBY NOTIFIED that Attachment A" attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Cost of Abatement and Cost of Administration:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner(s) may waive the Hearing on Accounting by paying the cost of abatement and the cost of administration (the "Costs") to the enforcing officer prior to the time set for the Hearing. Unless otherwise expressly stated by the property owner, payment of the Costs prior to said Hearing shall be deemed a waiver of the right thereto and an admission that said accounting is accurate and reasonable.

The Board of Supervisors may authorize a Notice of Abatement Lien to be recorded against the Premises. (Government Code section 25845.) If so, the Costs may be specially assessed and placed upon the County tax roll as an abatement lien against the Premises, or placed on the unsecured roll. The Costs may be paid in full prior to entry of said costs on the tax roll.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003491	10/6/2025

Invoice ID	Invoice Total Due:
IN0013325	$ 935.60

PAYMENT DUE IMMEDIATELY

TO : RAYMOND KIMBER & LEONA KIMBER

PO BOX 155
GERBER, CA 96035

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-183-001 **Site Location:** 208 SAMSON AVE. GERBER

Date	Program/ Element	Description		Amount
Invoice #IN0013325 --- Date of Invoice : 10/6/2025				
10/06/25	8118	CODE ABATEMENT COST	$	935.60
Cost due for abatement on 8/15/2025				
		Total Due for This Invoice:	$	935.60

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

CODE ENFORCEMENT ITEMIZED STATEMENT

Owner Name:	Raymond Kimber and Leona M Kimber			
Site Address:	208 Samson Ave., Gerber			
APN:	064-183-001			
	Minutes	Pages Copied		
Notice	20	9		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Totals	54	9		
Time @ $.76 per min.			$41.04	
Copies @ .25 ea			$2.25	
Post Office/FedEx Postage			$15.90	
Total Adminstrative Costs				$59.19

Code Enforcement Hours	Hrs.	Rate	Total	
Code Officer-1 at .5 hrs.	4	40.69	162.76	
Total Code Officer/Deputy Time				$ 162.76

Mileage	Miles	Rate	Total	
1 vehicle @ 19.5 miles	19.5	$ 0.70	$ 13.65	
Total Mileage				$ 13.65
Materials				
Landfill Costs				$ 700.00

Total Abatement Costs	$935.60

Administrative Penalty

INVOICE TOTAL	**$935.60**

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE ADMINISTRATIVE COSTS OF ABATEMENT BE SPECIALLY ASSESSED AGAINST THE AFFECTED PROPERTY AND THAT NOTICE OF ABATEMENT LIEN BE RECORDED, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE, GOVERNMENT CODE SECTION 25845, AND GOVERNMENT CODE SECTION 53069.4 RESPECTIVELY.

Owner:	**Raymond Kimber and Leona M Kimber**
Site Address:	**208 Samson Ave., Gerber**
APN:	**064-183-001**
Case No:	**CE-25-106**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, the nuisance was abated in accordance with Chapter 10.16.040(E); and

WHEREAS, the enforcing officer has kept an account of the amount of the cost of abatement and the administrative costs and has rendered a report in writing to the Board of Supervisors showing the amounts which is attached hereto as Attachment A; and

WHEREAS, the total abatement costs imposed is **$935.60;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to specially assess the costs of abatement and administrative costs be placed upon the county tax roll and may record a notice of abatement lien pursuant Tehama County Code section 10.16.190; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Attachment A, with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Abatement Lien and/or place on the tax roll with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Attachment B; and

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003491	10/6/2025

Invoice ID	Invoice Total Due:
IN0013325	$ 935.60

PAYMENT DUE IMMEDIATELY

TO: RAYMOND KIMBER & LEONA KIMBER

PO BOX 155
GERBER, CA 96035

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 064-183-001 **Site Location:** 208 SAMSON AVE. GERBER

	Date	Program/ Element	Description		Amount
Invoice #IN0013325	**--- Date of Invoice : 10/6/2025**				
	10/06/25	8118	CODE ABATEMENT COST	$	935.60
	Cost due for abatement on 8/15/2025				
			Total Due for This Invoice:	$	935.60

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

CODE ENFORCEMENT ITEMIZED STATEMENT

Owner Name:	Raymond Kimber and Leona M Kimber
Site Address:	208 Samson Ave., Gerber
APN:	064-183-001

	Minutes	Pages Copied		
Notice	20	9		
Mail Preparation	4			
Deliver to Post Office/FedEx	30			
Totals	54	9		
Time @ $.76 per min.			$41.04	
Copies @ .25 ea			$2.25	
Post Office/FedEx Postage			$15.90	
Total Adminstrative Costs				$59.19

Code Enforcement Hours	Hrs.	Rate	Total	
Code Officer-1 at .5 hrs.	4	40.69	162.76	
Total Code Officer/Deputy Time				$ 162.76

Mileage	Miles	Rate	Total	
1 vehicle @ 19.5 miles	19.5	$ 0.70	$ 13.65	
Total Mileage				**$ 13.65**
Materials				
Landfill Costs				**$ 700.00**

Total Abatement Costs	$935.60

Administrative Penalty

INVOICE TOTAL	**$935.60**

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ABATEMENT LIEN

Property Owner Name and Last Known Address:

Site Address:

Assessor's Parcel Number

Date Enforcing Officer Ordered Abatement By:
Click here to enter a date.

Date Abatement Completed:

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, on Click here to enter a date. the enforcing officer for the County of Tehama abated the nuisance then existing on the Premises by the removal of the public nuisance.

WHEREAS, on Click here to enter a date. the County of Tehama made a demand that the cost of abatement and the cost of administration in the sum of $xxxx.xx be paid by Click here to enter a date.. The amount paid toward the total sum to date is: $none.

WHEREAS, on Click here to enter a date., the Tehama County Board of Supervisors adopted Resolution No.xx-xxxx ordering that these costs be specially assessed against the Premises and further ordering recordation of this Notice of Abatement Lien against the Premises, pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 25845.

WHEREAS, the County of Tehama does hereby claim an Abatement Lien in the sum of $XXXXXX to recover the cost of abatement and cost of administration. The same shall be a lien upon the Premises until the same has been paid in full and released of record.

NOW THEREFORE be it known that an Abatement Lien exists on the Premises.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County

Agenda Request Form

File #: 26-0323 **Agenda Date:** 3/17/2026 **Agenda #:** 34.

ENVIRONMENTAL HEALTH / CODE ENFORCEMENT - Code Enforcement Officers Clint Weston and Ron Robbins

Requested Action(s)
a) Public Nuisance Administrative Penalty Lien Hearing Pursuant to Chapter 10.16 of the Tehama County Code and Government Code section 53069.4:

1) HEARING - Conduct Hearing to review the enforcing officer's report of the amount of administrative penalty and to determine whether, and in what amount, the administrative penalty shall be enforced as a lien against the affected property listed below:

Owner: Janice M Hines
Site Address: 145 Gurnsey Ave., Red Bluff
APN: 041-270-023 District 3
Case No: CE22-254

2) RESOLUTION - Request adoption of an Administrative Penalty Lien Resolution, making a determination and ordering that the amount of administrative penalty relating to public nuisance be enforced as a lien against the affected property, and further ordering recordation of a notice of administrative penalty lien against said property

Financial Impact:
Pursuing assessment and collection of liens arising from unpaid administrative penalties will facilitate the Department's compliance with Chapter 10.16 of the Tehama County Code and Government Code Section 53069.4.

Background Information:
Tehama County Code Enforcement conducted an inspection of the Premises on December 5, 2022. The enforcing officer issued a Notice of Violation and Proposed Administrative Penalty("Notice") to the owner(s), and/or occupant(s) of the Premises on January 4, 2023 for a public nuisance under Chapter 10.16.

Abatement of the nuisance was ordered as specified in the Notice.

On March 14, 2023, Tehama County Code Enforcement sent an invoice requesting payment. Some payments have been made to the total of $950.00. Balance due is $700.00.

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 10.16*)

DATE OF NOTICE: 2/9/2026 **Case No. CE22-254**

Property Owner Name and Last Known Address:
Janice M Hines
PO Box 8034
Red Bluff, CA 96080

Occupant:
All occupants at this site address

Site Address:
145 Gurnsey Ave., Red Bluff

Assessor's Parcel Number:
041-270-023

TO ALL PROPERTY OWNERS, TENANTS, OR OTHERS IN POSSESSION OF THE PREMISES IDENTIFIED AS:
145 Gurnsey Ave., Red Bluff

YOU ARE HEREBY NOTIFIED that Attachment A attached hereto and incorporated herein, is a copy of the account and/or report pertaining to the property determined to be a nuisance & found in violation of Chapter 10.16 of the Tehama County Code. The amount is presently due and owing.

YOU ARE HEREBY NOTIFIED the Tehama County Board of Supervisors will review the account and/or report.
FAILURE TO APPEAR AT THE HEARING SCHEDULED ON:

DATE: **3/17/2026**
TIME: **1:30 PM**
ADDRESS: **727 Oak Street, Red Bluff, CA**

WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINISTRATIVE COSTS. THE ENTIRE PENALTY AND INTERESTS MAY BE PROCESSED FOR A PERSONAL CIVIL JUDGEMENT, SEIZURE OF PERSONAL PROPERTY, PAY GARNISHMENT OR COORDINATION WITH FRANCHISE TAX BOARD AND OR INTERNAL REVENUE SERVICE.

If you require an interpreter, you are responsible for providing one for yourself

NOTICE IS FURTHER GIVEN:

Administrative Penalty:

YOU MAY APPEAR AT SAID DATE AND TIME TO BE HEARD. The property owner may also file a written objection with the Clerk of the Board of Supervisors stating a description of the property at issue and the grounds for such objection.

THE BOARD OF SUPERVISORS MAY ORDER THAT THE AMOUNT OF ADMINISTRATIVE PENALTY BE ENFORCED AS A LIEN AGAINST THE PREMISES AND THE LIEN WILL BE RECORDED AGAINST THE PREMISES. (TEHAMA COUNTY CODE SECTION 10.16.200, SUBD. (I))

Notice of Hearing on Accounting for Cost of Abatement and Cost of Administration; Notice of Hearing on Report for Amount of Administrative Penalty Due and Owing (*Tehama County Code Chapters 10.16*)

ONCE THE OBLIGATION IS SATISFIED, THE LIEN SHALL BE RELEASED. FAILURE TO ATTEND THE HEARING OR FILE A WRITTEN OBJECTION WITH THE CLERK OF THE BOARD OF SUPERVISORS WILL CONSTITUTE A FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES WITH RESPECT TO THE ADMINSTRATIVE PENALTIES.

NOTICE IS HEREBY GIVEN.

2/9/26
Date of Service of Notice

Tehama County Clerk of the Board of Supervisors

Payments should be directed to: TEHAMA COUNTY ENVIRONMENTAL HEALTH
CODE ENFORCEMENT DIVISION
633 Washington Street, Room 36, Red Bluff, CA 96080
Phone: 530-527-8020 FAX: 530-527-6617

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003004	11/26/2025

Invoice ID	Invoice Total Due:
IN0010071	$ 700.00

PAYMENT DUE IMMEDIATELY

TO : JANICE M HINES LIVING TRUST 2/8/23
JANICE M HINES TR
PO BOX 8034
RED BLUFF, CA 96080

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 041-270-023 **Site Location:** 145 GURNSEY AVE. RED BLUFF

	Date	Program/ Element	Description		Amount
Invoice #IN0010071	**--- Date of Invoice : 3/14/2023**				
	03/14/23	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00
	Penalties due for Public Nuisance. $100.00 per day starting 1/15/23 through 2/13/23 30 days at $100.00 per day = $3,000.00				
	02/01/24	9975	CODE ENFORCEMENT INTEREST	$	300.00
	12/27/24	9989	COMPROMISE	$	-1,500.00
	Director Tia Branton approved Compromise Agreement of 50%, from $3,000.00 to $1,500.00				
	12/27/24	9970	WRITE OFF PENALTY BALANCE	$	-300.00
	Compromise- Reverse Penalty Interest				
	02/01/25	9975	CODE ENFORCEMENT INTEREST	$	150.00
	02/13/25	9999	PAYMENT	$	-200.00
	04/07/25	9999	PAYMENT	$	-200.00
	07/08/25	9999	PAYMENT	$	-200.00
	08/14/25	9999	PAYMENT	$	-200.00
	11/25/25	9999	PAYMENT	$	-150.00
			Total Due for This Invoice:	$	700.00

Please make payments to Tehama County Environmental Health Code Enforcement 633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA MAKING THE DETERMINATION AND ORDERING THAT THE AMOUNT OF ADMINISTRATIVE PENALTY RELATING TO THE PUBLIC NUISANCE BE ENFORCED AS A LIEN AGAINST THE AFFECTED PROPERTY AND FURTHER ORDERING RECORDATION OF NOTICE OF ADMINISTRATIVE PENALTY LIEN, PURSUANT TO CHAPTER 10.16 OF THE TEHAMA COUNTY CODE AND GOVERNMENT CODE SECTION 53069.4

Owner:	**Janice M Hines Living Trust 2/8/23**
	Janice M Hines, Trustee
Site Address:	**145 Gurnsey Ave., Red Bluff**
APN:	**041-270-023**
Code Case:	**CE-22-254**

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, the condition(s) occurring on the premises was determined to constitute a public nuisance; and

WHEREAS, in the event that the nuisance was not voluntarily abated, the County was authorized to impose a daily administrative penalty through the process set forth in Section 10.16.200 of the Tehama County Code; and

WHEREAS, the nuisance was not abated as ordered; and

WHEREAS, administrative penalty has been imposed for the public nuisance occurring on the property in accordance with the above-described process, and that determination has become final and conclusive; and

WHEREAS, the enforcing officer has kept an account of the amount of the administrative penalty imposed, and has rendered a report in writing to the Board of Supervisors showing the amount of administrative penalty, which is attached hereto as Exhibit “A”; and

WHEREAS, the total administrative penalty imposed is **$3,000.00. Payments have been made in the amount of $950.00. The balance due is $700.00;** and

WHEREAS, the County made a demand on the property owner at least ninety (90) days prior to this Hearing for the amounts stated in Exhibit “A” to pay the County for the administrative penalty; and

WHEREAS, the County has not received payment in full from the property owner; and

WHEREAS, no timely appeal was filed with the Superior Court; and

WHEREAS, the Board of Supervisors is authorized to record Notice of Administrative Penalty Lien against the property pursuant to Government Code section 53069.4 and Tehama County Code section 10.16.200; and

WHEREAS, the owner of the property has been given notice of this Hearing and provided an opportunity to be heard in accordance with Tehama County Code section 10.16.200;

NOW THEREFORE BE IT RESOLVED, that the report of the enforcing officer, attached hereto as Exhibit "A," with any modifications directed by the Board of Supervisors on the record at this Hearing is hereby confirmed and approved; and

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes and directs the enforcing officer to record a Notice of Administrative Penalty Lien against the property for the amounts stated in Exhibit "A," with any modifications directed by the Board of Supervisors on the record at this Hearing, in substantially the form attached hereto as Exhibit "B,"

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor_____, and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)
) ss
COUNTY OF TEHAMA)

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Board of Supervisors on the _____ day of _____, 2026.

DATED: This _____ day of _____, 2026.

_____, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California.

By_____

Attachment B

Recording requested by and mail to:

Tehama County Department of
Environmental Health,
Code Enforcement
633 Washington St., Room 36
Red Bluff, CA 96080

NOTICE OF ADMINISTRATIVE PENALTY LIEN

Property Owner Name and Last Known Address:
XXXXXXXX
XX
XX

Site Address:

Assessor's Parcel Number
XXXXXXX

Date Penalty Began Accruing:
X

Date Penalty Stopped Accruing:
X

WHEREAS, Exhibit "A" attached hereto and incorporated herein is a legal description of the subject property ("Premises").

WHEREAS, in accordance with the procedures set forth in Chapter 10.16 of the Tehama County Code, a condition occurring on the Premises was determined to constitute a public nuisance, and an administrative penalty was imposed in the amount of $100.00 per day.

WHEREAS, an administrative penalty accrued between XX through XX without abatement.

WHEREAS, on XX the County of Tehama made a demand that the administrative penalty in the sum of $3,000.00 be paid immediately/by XX**.** The amount paid toward the total sum to date is: $none.

WHEREAS, on XX, the Tehama County Board of Supervisors adopted Resolution No. XXXX ordering that the penalty be enforced against the Premises and further ordering recordation of this Notice of Administrative Penalty Lien against the Premises, pursuant to Chapter 10.06 of the Tehama County Code and Government Code section 53069.4.

WHEREAS, the County of Tehama does hereby claim an Administrative Penalty Lien in the sum of $X,XXX.XX. The same shall be a lien on upon the Premises until the same has been paid in full and released of record.

NOTICE IS HEREBY GIVEN.

Date of Notice

Tia Branton, Director of
Environmental Health

Tehama County Environmental Health Department
633 Washington Street, Room 36
Red Bluff, CA 96080
530-527-8020

Attachment A

Code Enforcement Account Invoice

Account ID	Date
AR0003004	11/26/2025

Invoice ID	Invoice Total Due:
IN0010071	$ 700.00

PAYMENT DUE IMMEDIATELY

TO : JANICE M HINES LIVING TRUST 2/8/23
JANICE M HINES TR
PO BOX 8034
RED BLUFF, CA 96080

You received this invoice because you were either the property owner, occupant or a person who caused, permitted, suffers or maintained, conducted, or otherwise suffered or allowed the violation to exist.

APN: 041-270-023 **Site Location:** 145 GURNSEY AVE. RED BLUFF

	Date	Program/ Element	Description		Amount
Invoice #IN0010071	**--- Date of Invoice : 3/14/2023**				
	03/14/23	8116	CODE ADMINISTRATIVE PENALTIES	$	3,000.00
	Penalties due for Public Nuisance. $100.00 per day starting 1/15/23 through 2/13/23 30 days at $100.00 per day = $3,000.00				
	02/01/24	9975	CODE ENFORCEMENT INTEREST	$	300.00
	12/27/24	9989	COMPROMISE	$	-1,500.00
	Director Tia Branton approved Compromise Agreement of 50%, from $3,000.00 to $1,500.00				
	12/27/24	9970	WRITE OFF PENALTY BALANCE	$	-300.00
	Compromise- Reverse Penalty Interest				
	02/01/25	9975	CODE ENFORCEMENT INTEREST	$	150.00
	02/13/25	9999	PAYMENT	$	-200.00
	04/07/25	9999	PAYMENT	$	-200.00
	07/08/25	9999	PAYMENT	$	-200.00
	08/14/25	9999	PAYMENT	$	-200.00
	11/25/25	9999	PAYMENT	$	-150.00
			Total Due for This Invoice:	$	700.00

Please make payments to Tehama County Environmental Health Code Enforcement
633 Washington Street, Room 36, Red Bluff, CA 96080 in the form of a cashier's check or money order, no personal checks.

Interest shall accrue on any amounts due from the effective date until the date paid pursuant to the laws applicable to civil judgments.

Tehama County

Agenda Request Form

File #: 26-0253 **Agenda Date:** 3/17/2026 **Agenda #:** 35.

CLOSED SESSION

Requested Action(s)
a) PERSONNEL / PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957)

Title: Part One of the Chief Administrator Annual Performance Evaluation Process
Financial Impact:
None.

Background Information:
None.

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

SCO ID:

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Tehama County Fire Department, hereinafter referred to as "Local Agency" or "County"

CONTRACTOR NAME

California Department of Transportation, hereinafter referred to as "Caltrans" or "Contractor"

2. The term of this Agreement is:

START DATE

October 1, 2026

THROUGH END DATE

September 30, 2029

3. The maximum amount of this Agreement is:

$8,000 Eight Thousand Dollars and Zero Cents

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Exhibits	Title	Pages
Exhibit A	Scope of Work	2
Exhibit B	Budget Detail and Payment Provisions	1
Exhibit C *	General Terms and Conditions	5
Exhibit D	Special Terms and Conditions	5
Exhibit E	Additional Provisions	1
Attachment 1	Resolution	1

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at https://www.dgs.ca.gov/OLS/Resources

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

California Department of Transportation

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
1727 30th Street, MS-65	Sacramento	CA	95816

PRINTED NAME OF PERSON SIGNING	TITLE
Breonna Dumas	Contract Officer

CONTRACTOR AUTHORIZED SIGNATURE	DATE SIGNED

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

SCO ID:

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (If Applicable)

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME			
Tehama County Fire Department			
CONTRACTING AGENCY ADDRESS	CITY	STATE	ZIP
604 Antelope Blvd.	Red Bluff	CA	96080
PRINTED NAME OF PERSON SIGNING	TITLE		
Monty Smith	Fire Chief		
CONTRACTING AGENCY AUTHORIZED SIGNATURE	DATE SIGNED		
DocuSigned by: Monty Smith	2/2/2026		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL	EXEMPTION (If Applicable)		

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

EXHIBIT A

Scope of Work

1. **California Department of Transportation (Caltrans)**, and the **County of Tehama, through its Fire Department,** hereinafter referred to as **LOCAL AGENCY** enter into this Agreement for **Fuel Services** as follows.
2. Subcontracting is not permitted under this Agreement. All references to subcontracting or subcontractors as found herein are not applicable to this Agreement.
3. The services shall be performed at the Mineral Caltrans Maintenance Station located at 37900 Tehama 36 East Mineral, California.
4. This Agreement will commence **10/1/2026** This Agreement shall expire **9/30/2029**. The services shall be provided during twenty-four (24) hours a day, seven (7) days a week. The parties may amend this Agreement as permitted by law.
5. All inquiries during the term of this Agreement will be directed to the project representatives listed below:

CONTACT: Department of Transportation	LOCAL AGENCY: COUNTY OF TEHAMA
Section/Unit: Statewide Bulk Fuel Administrator	Section/Unit: Tehama County Fire Department
Contract Manager: Mahdis Abadian	Project Manager: Laurianne Griffin Analyst II
Address: 3400 R St. Sacramento, CA 95816	Address: 604 Antelope Blvd. Red Bluff, CA 96080
Business Phone Number: (279) 224-4110	Business Phone Number: (530) 528-5118
Email: mahdis.abadian@dot.ca.gov	Email: Laurianne.Griffin@fire.ca.gov

6. **Caltrans agrees to provide the following:**
   A. Caltrans agrees to provide bulk fuel to LOCAL AGENCY for LOCAL AGENCY vehicles only.
   B. Caltrans agrees to allow LOCAL AGENCY to obtain fuel solely at the Mineral Caltrans Maintenance station, twenty-four (24) hours per day, seven days per week.
   C. Caltrans shall work with LOCAL AGENCY to coordinate training on the automated systems to navigate the system.
   D. Caltrans will bill the LOCAL AGENCY for fuel used based on the monthly statewide average price, per gallon, on bulk fuel.
   E. LOCAL AGENCY will reimburse Caltrans at the same rate of fuel price per gallon purchased from vendor as stated in **Item D**, above and specified in **Exhibit B**, **Item 4**, **Rates.**
   F. The Caltrans Contract Manager or designee will administer the collection of fuel consumption date and reconcile the data for processing, using the cloud-based system to generate reports, the information shall be disbursed to the LOCAL AGENCY designee on a monthly basis, in arrears for invoicing purposes.

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

EXHIBIT A

7. **LOCAL AGENCY agrees to provide the following:**

   A. LOCAL AGENCY shall provide their Fleet/Fuel Card account numbers to the designated EJ Ward Personnel, which will be used for activation purposes at the pump.

   B. LOCAL AGENCY shall exercise reasonable care when on Caltrans property while utilizing Caltrans equipment.

   C. LOCAL AGENCY shall accept responsibility for any repairs and liability for damage and/or loss to Caltrans equipment and/or property made necessary by or resulting from damage, negligent act, or omission by LOCAL AGENCY and its personnel.

   D. LOCAL AGENCY will be held responsible for any loss or damage to LOCAL AGENCY vehicles caused by LOCAL AGENCY under this Agreement.

   E. Only authorized personnel of LOCAL AGENCY shall be eligible to use the bulk fuel site and shall obtain bulk fuel utilizing their LOCAL AGENCY fuel card to access the fuel.

   F. Fuel will be pumped by authorized personnel of LOCAL AGENCY directly into LOCAL AGENCY vehicles only, and only after training on the new automated equipment has been completed successfully.

Docusign Envelope ID: 7BF3F9E9-B2F9-435B-9CFB-F7DC4F1DD92E

EXHIBIT B

Budget Detail and Payment Provisions

1. **Invoicing and Payment**

   A. Upon receipt and approval of invoices from Caltrans, LOCAL AGENCY agrees to compensate Caltrans for actual expenditures incurred in accordance with the rates set forth in **Item 4, Rates**, and this **Exhibit B**. Incomplete or disputed invoices shall be returned to the Caltrans Contract Manager or designee, unpaid, for correction.

   B. Invoices shall include a copy of the usage report, which shall include the following:

      - LOCAL AGENCY Contract Number
      - Caltrans Contract Number
      - Maintenance Station Information where fuel was obtained (as shown in **Exhibit A, Item 3**)
      - Price per gallon
      - Fuel Type (if applicable)

   C. Invoices shall be submitted to LOCAL AGENCY not more frequently than monthly, in arrears, to:

      Name: Laurianne Griffin, Analyst II
      Office: Tehama County Fire Department
      Address: 604 Antelope Blvd.
      Red Bluff, CA 96080

2. **Budget Contingency Clause**

   A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the LOCAL AGENCY shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this agreement and Contractor shall not be obligated to perform of this Agreement.

   B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY or offer an agreement amendment to Contractor to reflect the reduced amount.

3. **Payment**

   A. Costs for this Agreement shall be computed in accordance with State Administrative Manual Section 9210 and 9211.9210

   B. Nothing herein contained shall preclude advance payments pursuant to Article 1, Chapter 3, Part 1, Division Title 2 of the Government Code of the State of California.

4. **Rates**

   The cost of fuel will be calculated based on the monthly statewide average per gallon for fuel type used. A nonrefundable administrative fee of $25.00 per invoice will be included to cover the cost of administering this contract and associated bulk fuel activities.

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General Terms and Conditions (GTC 02/2025)

EXHIBIT C

1. APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. Contractor may not commence performance until such approval has been obtained.

2. AMENDMENT: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

3. ASSIGNMENT: This Agreement is not assignable by the Contractor, either in whole or in part, without the consent of the State in the form of a formal written amendment.

4. AUDIT: Contractor agrees that the awarding department, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).

5. INDEMNIFICATION: Contractor agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Contractor in the performance of this Agreement.

6. DISPUTES: Contractor shall continue with the responsibilities under this Agreement during any dispute.

7. TERMINATION FOR CAUSE: The State may terminate this Agreement and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.

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8. INDEPENDENT CONTRACTOR*:* Contractor, and the agents and employees of Contractor, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the State.

9. RECYCLING CERTIFICATION: The Contractor shall certify in writing under penalty of perjury, the minimum, if not exact, percentage of post-consumer material as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether the product meets the requirements of Public Contract Code Section 12209. With respect to printer or duplication cartridges that comply with the requirements of Section 12156(e), the certification required by this subdivision shall specify that the cartridges so comply (Pub. Contract Code §12205).

10. NON-DISCRIMINATION CLAUSE: During the performance of this Agreement, Contractor and its subcontractor*s* shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. Contractor and subcontractors shall comply with the provision*s* of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such article. Contractor shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. Contractor and its subcontractor*s* shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.)

    Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the Agreement.

11. CERTIFICATION CLAUSES: The CONTRACTOR CERTIFICATION CLAUSES contained in the document CCC 04/2017 are hereby incorporated by reference and made a part of this Agreement by this reference as if attached hereto.

12. TIMELINESS: Time is of the essence in this Agreement.

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13. COMPENSATION: The consideration to be paid Contractor, as provided herein, shall be in compensation for all of Contractor's expenses incurred in the performance hereof, including travel, per diem, and taxes, unless otherwise expressly so provided.

14. GOVERNING LAW: This contract is governed by and shall be interpreted in accordance with the laws of the State of California.

15. ANTITRUST CLAIMS: The Contractor by signing this agreement hereby certifies that if these services or goods are obtained by means of a competitive bid, the Contractor shall comply with the requirements of the Government Codes Sections set out below.

    a. The Government Code Chapter on Antitrust claims contains the following definitions:

        1) "Public purchase" means a purchase by means of competitive bids of goods, services, or materials by the State or any of its political subdivisions or public agencies on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code.

        2) "Public purchasing body" means the State or the subdivision or agency making a public purchase. Government Code Section 4550.

    b. In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder. Government Code Section 4552.

    c. If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery. Government Code Section 4553.

    d. Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action. See Government Code Section 4554.

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16. CHILD SUPPORT COMPLIANCE ACT: For any Agreement in excess of $100,000, the contractor acknowledges in accordance with Public Contract Code 7110, that:

    a. The contractor recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

    b. The contractor, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

17. UNENFORCEABLE PROVISION: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

18. PRIORITY HIRING CONSIDERATIONS: If this Contract includes services in excess of $200,000, the Contractor shall give priority consideration in filling vacancies in positions funded by the Contract to qualified recipients of aid under Welfare and Institutions Code Section 11200 in accordance with Pub. Contract Code §10353.

19. SMALL BUSINESS PARTICIPATION AND DVBE PARTICIPATION REPORTING REQUIREMENTS:

    a. If for this Contract Contractor made a commitment to achieve small business participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) report to the awarding department the actual percentage of small business participation that was achieved. (Govt. Code § 14841.)

    b. If for this Contract Contractor made a commitment to achieve disabled veteran business enterprise (DVBE) participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) certify in a report to the awarding department: (1) the total amount the prime Contractor received under the Contract; (2) the name and address of the DVBE(s) that participated in the performance of the Contract; (3) the amount each DVBE received from the prime Contractor; (4) that all payments under the Contract have been made to the DVBE; and (5) the actual percentage of DVBE participation that was achieved. A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Mil. & Vets. Code § 999.5(d); Govt. Code § 14841.)

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20. LOSS LEADER: If this contract involves the furnishing of equipment, materials, or supplies then the following statement is incorporated: It is unlawful for any person engaged in business within this state to sell or use any article or product as a “loss leader” as defined in Section 17030 of the Business and Professions Code. (PCC 10344(e).)

21. GENERATIVE AI DISCLOSURE OBLIGATIONS:

    a. The following terms are in addition to the defined terms and shall apply to the Contract:

        1) “Generative AI (GenAI)” means an artificial intelligence system that can generate derived synthetic content, including text, images, video, and audio that emulates the structure and characteristics of the system's training data. (Gov. Code § 11549.64.)

    b. Contractor shall immediately notify the State in writing if it: (1) intends to provide GenAI as a deliverable to the State; or (2), intends to utilize GenAI, including GenAI from third parties, to complete all or a portion of any deliverable that materially impacts: (i) functionality of a State system, (ii) risk to the State, or (iii) Contract performance. For avoidance of doubt, the term “materially impacts” shall have the meaning set forth in State Administrative Manual (SAM) § 4986.2 Definitions for GenAI.

    c. Notification shall be provided to the State designee identified in this Contract.

    d. At the direction of the State, Contractor shall discontinue the provision to the State of any previously unreported GenAI that results in a material impact to the functionality of the System, risk to the State, or Contract performance, as determined by the State.

    e. If the use of previously undisclosed GenAI is approved by the State, then Contractor will update the Deliverable description, and the Parties will amend the Contract accordingly, which may include incorporating the GenAI Special Provisions into the Contract, at no additional cost to the State.

    f. The State, at its sole discretion, may consider Contractor’s failure to disclose or discontinue the provision or use of GenAI as described above, to constitute a material breach of Contract when such failure results in a material impact to the functionality of the System, risk to the State, or Contract performance. The State is entitled to seek any and all remedies available to it under law as a result of such breach, including but not limited to termination of the contract.

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EXHIBIT D

Special Terms and Conditions

1. **Equipment**

The LOCAL AGENCY agrees to exercise reasonable care in using Caltrans Maintenance Station's statewide equipment and accept responsibility for repairs and liability for damage or loss made necessary by or resulting from any negligent act or omission of LOCAL AGENCY personnel. Caltrans will not be held responsible for any loss or damage to LOCAL AGENCY's vehicles under this Agreement.

2. **Changes in Terms/Amendment**

Agreement may be amended by mutual written consent of the parties hereto.

3. **Settlement of Disputes**

Any dispute concerning a question of fact arising under the terms of this Agreement which is not disposed within a reasonable period (ten days) by the parties normally responsible for the administration of this contract shall be brought to the attention of the Administrative Services Officer (or designated representative) of each organization for joint resolution.

4. **Authorization**

LOCAL AGENCY agrees to provide CALTRANS with a resolution, motion, order or ordinance of the governing body, which authorizes execution of this Agreement, and indicates the individual who is authorized to sign the Agreement on behalf of LOCAL AGENCY.

5. **Termination**

A. If Caltrans fails to perform his/her duties to the satisfaction of the LOCAL AGENCY, or if Caltrans fails to fulfill in a timely and professional manner his/her obligations under this agreement, or if Caltrans violates any of the terms or provisions of this agreement, then the LOCAL AGENCY shall have the right to terminate this agreement effective immediately upon the LOCAL AGENCY giving written notice thereof to the Caltrans. Either party may terminate this agreement on 30 days written notice.

B. LOCAL AGENCY shall pay Caltrans for all work satisfactorily completed as of the date of notice. LOCAL AGENCY may terminate this agreement immediately upon oral notice should funding cease or be materially decreased or should the Tehama LOCAL AGENCY Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year. The LOCAL AGENCY's right to terminate this agreement may be exercised by Fire Chief.

6. **Entire Agreement Modification**

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Caltrans shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Caltrans specifically acknowledges that in entering and executing this agreement, Caltrans relies solely upon the provisions contained in this agreement and no other oral or written representation.

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EXHIBIT D

7. **Nonassignment of Agreement**

Inasmuch as this agreement is intended to secure the specialized services of Caltrans, Caltrans may not assign, transfer, delegate or sublet any interest herein without the prior written consent of the LOCAL AGENCY.

8. **Employment Status**

Caltrans shall, during the entire term of this agreement, be construed to be an independent contractor and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow LOCAL AGENCY to exercise discretion or control over the professional manner in which Caltrans performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Caltrans shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the LOCAL AGENCY is to ensure that the services shall be rendered and performed in a competent, efficient and satisfactory manner. Caltrans shall be fully responsible for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Caltrans, if Caltrans were a LOCAL AGENCY employee. LOCAL AGENCY shall not be liable for deductions for any amount for any purpose from Caltrans's compensation. Caltrans shall not be eligible for coverage under LOCAL AGENCY's Workers Compensation Insurance Plan, nor shall Caltrans be eligible for any other LOCAL AGENCY benefit.

9. **Indemnification**

Caltrans shall defend, hold harmless, and indemnify Tehama LOCAL AGENCY, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of LOCAL AGENCY), damages, judgments, or decrees by reason of any person's or persons' injury, including death, or property (including property of LOCAL AGENCY) being damaged, arising out of Caltrans's performance of work hereunder or its failure to comply with any of its obligations contained in this agreement, whether by negligence or otherwise. Caltrans shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Caltrans shall also defend and indemnify LOCAL AGENCY against any adverse determination made by the Internal Revenue Service or the State Franchise Tax Board and/or any other taxing or regulatory agency against the LOCAL AGENCY with respect to Caltrans's "independent Contractor" status that would establish a liability for failure to make social security or income tax withholding payments, or any other legally mandated payment.

10. **Non-Discrimination**

Caltrans shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of personnel, or in any other respect based on race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

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EXHIBIT D

11. **Green Procurement Policy**

Tehama LOCAL AGENCY Resolution No. 49-2002, the Green Procurement Policy (available upon request) supports recycling and waste reduction and promotes the purchase of products made with recycled materials when product fitness and quality are equal, and they are available at no more than the total cost of non-recycled products. Caltrans is encouraged to conform to this policy.

12. **Compliance with Laws and Regulations**

All services to be performed by Caltrans under this Agreement shall be performed in accordance with all applicable Federal, State, and Local laws, ordinances, rules, and regulations. Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the LOCAL AGENCY immediately.

13. **Law and Venue**

This agreement shall be deemed to be made in and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of law provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama LOCAL AGENCY, California.

14. **Authority**

Each party executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

15. **Notices**

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent first class mail to the following addresses:

If to LOCAL AGENCY: Tehama County Fire Department
604 Antelope Blvd.
Red Bluff, CA 96080

If to Caltrans: California Department of Transportation
3400 R. St.
Sacramento, CA 95819

Notice shall be deemed to be effective two (2) days after mailing.

16. **Non-Exclusive Agreement**

Caltrans understands that this is not an exclusive agreement, and that LOCAL AGENCY shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Caltrans, or to perform such services with LOCAL AGENCY's own forces, as LOCAL AGENCY desires.

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EXHIBIT D

17. **Resolution of Ambiguities**

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

18. No Third-Party Beneficiaries

Neither party intends that any person shall have a cause of actions against either of them as a third-party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

19. **ADA Compliance**

All entities that provide electronic or information technology or related services that will be posted online by Caltrans must be in compliance with Government Code Sections 7405 and 11135 and the Web Content Accessibility Guidelines (WCAG) 2.0 or subsequent version, published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum level AA success. All entities will respond to and resolve any complaints/ deficiencies regarding accessibility brought to their attention.

20. **Electronic Signatures**

Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures for this Agreement. Documents that are referenced by this Agreement may still require manual signatures.

21. **Executive Order N-6-22 – Russia Sanctions**

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in Ukraine, as well as any sanctions imposed under state law unless the contract has been Federalized (i.e. there is federal participation in any phrase). The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide a written response. Termination shall be at the sold discretion of the State.

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EXHIBIT D

IN WITNESS WHEREOF, LOCAL AGENCY and California Department of Transportation have executed this agreement on the day and year set forth below.

Date: 2/2/2026

COUNTY OF TEHAMA
Monty Smith, Fire Chief
DocuSigned by:
Monty Smith
_____
Signature
259D9C587E4244F...

CALIFORNIA DEPARTMENT OF TRANSPORTATION
_____, Contract Officer
Printed Name

Date: _____

_____
Signature

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EXHIBIT E

Additional Provisions

1. **Insurance**

As an instrumentality of the State of California, Caltrans is self-insured under the State of California, Office of Risk and Insurance Management. for liability exposures in accordance with Government Code section 11007.4. Under this form of insurance, the State and its employees acting in the course and scope of their employment are insured for tort liability arising out of official State business.

2. **Workers' Compensation and Employer's Liability**

The State of California has a Master Agreement with the State Compensation Insurance Fund regarding workers' compensation benefits for all state employees, as required by the Labor Code.

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BEFORE THE BOARD OF DIRECTORS OF THE
TEHAMA COUNTY FIRE DEPARTMENT
COUNTY OF TEHAMA, STATE OF CALIFORNIA

IN THE MATTER OF:

Resolution Number: _____
Approving the Department of Transportation for fuel services from October 1, 2026 through September 30, 2029, OR three years from last signature date, whichever is later.

BE IT RESOLVED by the Board of Supervisors of Tehama County, that said Board does hereby approve the Agreement with the California Department of Transportation dated as of the last signatory date on page 2 of the Standard Agreement, and any amendments thereto. This Agreement provides for fuel services at the Mineral Caltrans Maintenance Station, during the term of this Agreement, October 1, 2026 through September 30, 2029 up to and no more than the amount of **$8,000.00**

BE IT FURTHER RESOLVED that _____ Chair of said Board be and hereby is authorizing County Fire Chief, Monty Smith to sign and execute said Agreement and any amendments on behalf of the Tehama County Fire Department.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Tehama, at a regular meeting thereof, held on the ____ day of _____, by the following vote:

AYES:

NAYS:

ABSENT:

_____
Signature, Board of Supervisors Member

_____
Printed Name and Title

_____
Signature, Board of Supervisors Member

_____
Printed Name and Title

------CERTIFICATION OF RESOLUTION------
ATTEST:

I _____, Clerk of the TEHAMA COUNTY BOARD OF SUPERVISORS, County of TEHAMA California do hereby certify that this is a true and correct copy of the original Resolution Number _____.

WITNESS MY HAND OR THE SEAL OF THE _____, on this _____ day of _____, _____.

OFFICIAL SEAL
OR NOTARY CERTIFICATON

_____
Signature

_____
Title and Name of Local Agency

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EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-6-22

WHEREAS California has a strong commitment to fundamental rights and freedoms at home and around the world; and

WHEREAS the Russian Federation (Russia) has mounted aggressive, unlawful, and violent actions against Ukraine and its people, flouting these fundamental rights and freedoms; and

WHEREAS Russia's attacks on Ukraine and its people have significantly escalated since 2014, despite significant diplomatic efforts by the United States and its partners and allies to stop Russian aggression; and

WHEREAS on February 21, 2022, United States President Joseph R. Biden Jr. issued Executive Order 14065 finding that Russia's purported recognition of the so-called Donetsk People's Republic or Luhansk People's Republic regions of Ukraine contradicts Russia's commitments under the 2014 Minsk cessation of hostility agreements and further threatens the peace, stability, sovereignty, and territorial integrity of Ukraine; and

WHEREAS Executive Order 14065 expands upon a number of previous Executive Orders related to Russia's mounting actions to undermine the sovereignty and territorial integrity of Ukraine, including Executive Orders 13660, 13661, 13662, 13685, and 13849, and further federal actions may follow; and

WHEREAS on February 24, 2022, Russia launched a large-scale invasion of the sovereign nation of Ukraine and continues to conduct a lawless assault on the Ukrainian government and people; and

WHEREAS California joins the United States and other nations, states, and localities in condemning Russia's attacks on Ukraine and its people as an assault on fundamental international rules and norms that have prevailed since the Second World War; and

WHEREAS President Biden and American allies and partners around the world have announced significant economic sanctions on key Russian institutions and banks and on the architects of this war of choice, including Russian President Vladimir Putin, among others; and

WHEREAS California is proud to be home to one of the largest Ukrainian populations in the United States, and continues to stand with the government and people of Ukraine, who have fought with incredible bravery to defend their country and freedom; and

WHEREAS California supports President Biden's efforts to hold Russia accountable for violating Ukrainian sovereignty, for its disregard for the lives and well-being of the Ukrainian people, and for its hostility to freedom and democracy; and

WHEREAS thousands of Russian citizens have courageously taken to the streets to protest their government's lawless invasion of Ukraine, and many

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Californian immigrants from Russia and Californians of Russian descent have marched in solidarity with these Russian protestors; and

WHEREAS California's National Guard and the U.S. government have had a nearly three-decade relationship with Ukraine working to support its Ministry of Defense, Ministry of Interior, and Armed Forces by providing military equipment and training as well as humanitarian assistance, from helping to renovate schools and providing school supplies to volunteering at orphanages; and

WHEREAS over the last twenty years, the Office of Emergency Services, along with the California National Guard and the California Emergency Medical Services Authority, has provided training and conducted exercises with the Ukrainian Ministry of Defense and Armed Forces on utilizing the Emergency Management and Incident Command System; and

WHEREAS California, which has a long history of welcoming Ukrainian and other refugees, will continue to support resettlement, in partnership with the federal government, of those seeking safety and freedom from Russia's aggression in Ukraine; and

WHEREAS according to UN agencies, Russian aggression since 2014 has internally displaced 1.5 million Ukrainians, caused an estimated 50,000 casualties, and destabilized the region, and its recent invasion of Ukraine threatens to create Europe's largest refugee crisis in decades, with more than a million refugees fleeing Ukraine in the last week; and

WHEREAS many companies in California have taken steps to limit economic transactions with Russia and Russian entities, to combat misinformation about Russia's actions in Ukraine, and to support the government and people of Ukraine; and

WHEREAS California calls upon businesses, non-governmental organizations, and public entities in the State to review their investments and contracts to ensure their compliance with economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law (collectively, economic sanctions), and to take actions to support the Ukrainian government and people, including by refraining from new investments in, and financial transactions with, Russian institutions or companies that are headquartered or have their principal place of business in Russia (Russian entities), not transferring technology to Russia or Russian entities, and directly providing support to the government and people of Ukraine.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. All agencies and departments subject to my authority shall review all contracts for commodities, services, and technology to determine whether they comply with existing economic sanctions; and

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2. All agencies and departments subject to my authority shall terminate any contracts with any individuals or entities that are determined to be a target of economic sanctions, and shall refrain from entering into any new contracts with such individuals or entities while economic sanctions are in effect; and

3. All agencies and departments subject to my authority shall notify all contractors and grantees of their obligations to comply with economic sanctions within 45 days of this Order, and the Department of General Services and the Department of Technology shall provide guidance on such communications within 14 days of this Order; and

4. All agencies and departments subject to my authority shall direct grantees, and contractors with agreements valued at $5 million or more, to report to the agency or department regarding their compliance with economic sanctions; and

5. All agencies and departments subject to my authority shall direct all grantees, and contractors with agreements valued at $5 million or more, to report on steps they have taken in response to Russia's actions in Ukraine, including, but not limited to, desisting from making new investments in, or engaging in financial transactions with, Russian entities, not transferring technology to Russia or Russian entities, and directly providing support to the government and people of Ukraine; and

6. The Department of General Services and Department of Technology shall issue procurement guidance to agencies and departments regarding compliance with economic sanctions and supporting Ukrainian businesses to the extent permitted by state law.

IT IS FURTHER ORDERED that, as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

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This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 4th day of March 2022.

GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, PH.D.
Secretary of State