



P.O. BOX 1225
QUINCY, CA 95971



418 N MILL CREEK RD
QUINCY, CA 95971



(530)927-5294
PLUMASFIRESAFE.ORG

Plumas County Fire Safe Council Board Member Handbook

Welcome and Introduction

Welcome to the Plumas County Fire Safe Council's (PCFSC) Board of Directors. The Board of Directors is charged with oversight of the Plumas County Fire Safe Council's mission, financial policy setting, and supporting and promoting the organization. We are looking forward to working with you and hope that you will enjoy your tenure as a PCFSC director.

This Board of Directors' Handbook is designed as an introduction to the Plumas County Fire Safe Council and reference for Board matters. The handbook provides introductory and basic Board governance information and PCFSC policies and other resources.

Mission and Goals

The mission of the Plumas County Fire Safe Council is to reduce the loss of natural and human values caused by wildfire through Firewise community programs and pre-fire activities.

The goals of the Plumas County Fire Safe Council are specified in the Bylaws as:

1. Serve community and neighborhood fire safety needs
2. Improve fire safety by reducing dangerous fuel loads
3. Reduce the potential for fire loss damage
4. Educate the public about fire threat and fire prevention measures
5. Improve circulation for evacuation
6. Coordinate a County-wide Fire Plan, with the cooperation of local fire agencies
7. Assist local fire departments in meeting their mission and goals

8. Operate through in-kind donations and financial contributions
9. Promote a healthy forest
10. Improve air and water quality
11. Reduce vegetation waste stream to landfills

These goals were written in 2002 before the PCFSC fully realized the potential of its programs, the role it should play alongside other mitigation agencies/organizations, and the funding requirements for operations.

Since 2005, after the Plumas Communities Wildfire Protection Plan (CWPP) was established, the Plumas County Fire Safe Council has aligned its goals to address the Mitigation Strategies and Mitigation Measures outlined in the CWPP.

Strategic Plan

A five-year strategic plan was adopted by the Board in July of 2022.

Program Strategy: Expand existing programs and establish additional projects:

1. Leverage and expand partnerships
2. Sustainably increase staffing
3. Establish robust monitoring systems & metrics
4. Increase public engagement
5. Develop County-wide community fuels and threat mapping assessment

Funding Strategy: Target sustainable annual budget increase of 20%:

1. Continue to produce competitive grant proposals that are based on funder's objectives.
2. Pursue approaches for non-competitive funding which reduce administration while increasing long term benefits.
3. Leverage charitable donations to increase public outreach, education, and participation.
4. Continue to pursue potential revenue-generating activities utilizing woody material.

Leadership Strategy: Ensure strong and functional systems are in place to facilitate ongoing organizational capacity:

1. Maintain a Board of Directors with strategically recruited membership.
2. Continue partnership with Plumas Corporation as fiscal agent.

History

The Plumas County Fire Safe Council was formed in 1998. The Bylaws were adopted in June 2002. The Secretary of State Certified the Articles of Incorporation and the Bylaws in September 2002

In May 2003 the IRS issued a Letter of Determination identifying the Plumas County Fire Safe Council as a 501(c)3 non-profit operating as a private foundation.

In 2002 the Council began implementation of its first Hazardous Fuel Reduction demonstration project. Subsequently the Council established a community Hazardous Fuel Reduction program, offering technical and financial assistance to landowners. Since the program's establishment the Fire Safe Council has treated over 7,000 acres of private lands through this program.

In 2003 the Senior/Disabled Defensible Space Assistance program was established to create and maintain properties according to the Public Resources Code 4291 for landowners who otherwise may not be able to maintain compliance with the law. The program has continued annually and is the longest ongoing service of the Plumas County Fire Safe Council.

In 2013 the Council secured federal funds to establish a public/private collaborative. The Feather River Stewardship Coalition was officially established as a project of the Fire Safe Council and Plumas National Forest in 2015. Through that collaboration the Fire Safe Council has treated over 8,000 acres of Plumas National Forest lands.

In 2017 the Council established the Community Chipping Program as an ongoing annual service. Currently this program provides service at about 300 locations annually.

In 2019, in partnership with the Feather River Resource Conservation District, the Fire Safe Council established the Plumas Underburn Cooperative Prescribed Burn Association. To-date the Plumas Underburn Cooperative has conducted 19 pile burns and 20 broadcast burns, offered nine "Basic 32" classes, and provided 24 no-fire training days.

Plumas County Fire Safe Council was the driver for the establishment of a Plumas Cal-TREX event in 2020 and provides critical roles in the event's Incident Management Team each year.

Previous Board Chairs:

1998-2001	Andy Anderson
2002-2004	Michael De Lasaux
2005-2007	Ed Harrison
2008-2011	Brian West
2012-2015	Michael De Lasaux
2016-2017	Mike Callaghan
2018-2019	Donald Gasser
2020-Present	John Reynolds

Plumas Corp Relationship

The Plumas County Fire Safe Council established a Memorandum of Understanding (MOU) with Plumas Corp (Appendix G) in 2002 with the purpose to “assist one another in achieving mutually beneficial objectives related to the improvement of wildfire conditions and associated public safety in Plumas County.”

The MOU outlines the responsibilities of each entity. Notably, the document established Plumas Corp as the entity with the responsibility to “provide administrative, financial, grant reporting and project implementation services for PCFSC grants.”

The MOU was updated and approved in July 2022 to better reflect the operating standards of the two entities.

Under the current MOU, the relationship between Plumas Corporation and Plumas Fire Safe Council is best described as an agent-principal relationship. The overall effect of the arrangement has been to allow PCFSC to be very mission focused, while Plumas Corp carries out the bulk of administrative and management duties. An outline of the relationship and matters of compliance are outlined in Appendix H.

Board Member Composition

From the Bylaws: The authorized number of directors shall be no less than 5 and no more than 15, until changed by amendment to the bylaws. The actual number of directors shall be determined by a majority vote of the members. The following list is for the purpose of identifying various agencies, associations, communities, private sector professions and other

job descriptions, which may be drawn from for this Council's Board. This list may be added to, changed, or reduced, by approval of the Board. The members shall consider the experiences and background of potential candidates and shall strive to provide representation from all stakeholder groups, as well as provide the Board with the skills needed to effectively carry out its Mission Statement.

- Local Fire Agencies
- State Agencies
- Federal Agencies
- Air and Water Management
- Local Firewise Communities
- Private Business Sector (which includes insurance and realty companies)
- County Agencies
- Members at Large
- Homeowner Associations

Notably absent from the list in the Bylaws, but emphatically included here, are local Indigenous organizations and tribal members.

Board Member Selection

From the Bylaws: The Chairperson will appoint, at the November meeting, a Nominating Committee consisting of two Members, and two Directors. The Nominating Committee shall select a slate of individuals to fill the positions on the Board then expiring and shall submit its slate to the Members at the December meeting. Subject to the guidelines established by the Board, the committee will attempt to select candidates who meet the same general qualifications as the Directors whose terms are expiring. The committee will also strive to select individuals who possess the skills and qualifications needed to assist the Board to effectively carry out its Mission and Goals. Each individual will be contacted beforehand, and permission obtained to submit his or her name as a candidate.

In considering effective Board recruitment, it is important to ask, "What skills, expertise and personal traits should we look for in new Board members?" The answers to this question should frame the search and provide the criteria needed to evaluate candidates. It should also be a commitment of the PCFSC Board to consider Diversity, Equity, Inclusion and Justice (DEIJ)

when considering recruitment of new Board members, as a diversity of perspectives is the foundation for an effective organization.

Director's Responsibilities

1. Director will serve a two-year term. Term may be renewed if the Director wishes, and the membership agrees.
2. Director shall serve without compensation.
3. Director will endeavor to understand the Plumas County Fire Safe Council's organization structure, bylaws, strategic documents, and past and current programs and their outcomes.
4. Director will stay informed about what is going on in the organization and will ask questions and request information. Director will thoughtfully prepare for, and participate in, decision making on policies, finances, and other Board matters.
5. Director will prioritize attendance at Board and Member meetings, Plumas Corp meetings, and if they cannot attend, will notify the Board Chair and Program Manager. A meeting schedule is provided in the Appendix.
6. In addition to regular meetings, Director will serve on committees and/or attend special meetings or executive sessions as needed.
7. Director will provide timely response to all requests for Board member votes or input regarding Plumas County Fire Safe Council business.
8. Director will be actively involved in the Plumas County Fire Safe Council's outreach efforts. Director will identify, cultivate, and retain potential donors, Board members, and networking opportunities.
9. Director will represent the organization to the community and always act as an ambassador in support of the Plumas County Fire Safe Council's mission to expand the capacity of the organization. Director will not use affiliation with the PCFSC for self-interest or self-dealing.
10. Director commits to attending and, if possible, organizing major events and fundraisers, and actively and consistently encourages support and attendance by friends, colleagues, and networks.
11. Director accepts ethical responsibility and will help hold fellow Board members and the staff to professional standards. Director will act in the best interests of the organization and recuse them self from discussions and votes where there is a conflict of interest.

12. Director may resign at any time by giving written notice to the Board Chair. Any such resignation shall take effect at the date of the receipt of such notice, or at any time, thereafter, as stated in the resignation notice.
13. To the extent allowed by law, Officers and Directors will be protected from personal liability for actions taken by the Board and its employees. Such protection shall be provided by maintaining proper Directors' & Officers' Insurance coverage.
14. Any Director may be removed from the board if they fail to abide by the articles of incorporation, bylaws, policies of the board or any federal and state laws.
15. No Director may hire or cause to be hired, nor supervise, any relative or other close relation. Hiring decisions (employees and contractors) will be based on the organization's need and the individual's knowledge, experience, ability, and value.

Questions about any of the above may be directed to the Board Chair or Program Manager.

Basic Responsibilities

The Board has specific responsibilities that are separate and distinct from the day-to-day management of the Plumas County Fire Safe Council. Effective nonprofit boards should:

- Determine the organization's mission and purpose
- Select the executive/directing staff
- Support the executive/directing staff and assess their performance
- Ensure effective strategic planning
- Provide proper financial oversight
- Ensure adequate resources, including actively engaging in fundraising for the organization
- Ensure legal and ethical integrity and maintain accountability
- Recruit and orient new board members and assess board performance
- Enhance the organization's public standing
- Monitor and strengthen the organization's programs and services

The Board may delegate management of the activities of the organization to any person or persons, a management company, or committee, however composed, provided that the activities and affairs of the organization shall be managed, and all corporate powers shall be exercised under the ultimate direction of the Board.

Oversight

Providing oversight is a key component of Board responsibilities. At a minimum, the Board should review and approve:

- Financial and operations policies and procedures, including internal controls
 - Currently the majority of these policies are provided by Plumas Corp as a function of the MOU. Plumas Corp policies can be accessed at the Plumas Corp office during business hours. Copies of any section(s) can be requested from staff.
- Annual operational budget
- Annual Audit results
- IRS form 990
- Insurance
 - Insurance is provided by Plumas Corp as a condition of the MOU to: “Carry such insurance policies as necessary to accomplish PCFSC’s program and project activities.”

The mission statement and Bylaws should review and re-approve these documents at least once every three years.

Board Self Evaluation

Periodically the Board should go through a self-assessment process as whole and as individual members. This process gives the Board an opportunity to remind the members of their duties and responsibilities, identify the strengths and weaknesses of Board operations, review and measure the organization’s progress toward its goals and mission, and open channels of communication.

Duty of Care, Loyalty, and Governance

Most states have codified nonprofit Board responsibilities under three main “duties”: Care, Loyalty, and Governance.

Duty of care is a standard that requires a Board member to exercise the same care that an ordinary, prudent person would exercise in a like position or under similar circumstances. It means that Board members should attend Board meetings and be informed about the activities of the organization to be able to make informed and independent decisions when voting.

Duty of loyalty is a standard that requires a Board member to act in good faith, be faithful to the organization and pursue the organization’s best interests. It means that Board members must be dedicated to the organization’s mission and put the interests of the organization above self-interest within the context of their role as a Board member.

Governance requires the Board to act in accordance with the organization’s rules and policies, and in furtherance of its goals as stated in the mission statement, articles of incorporation, and bylaws. In addition, the Board must comply with state and federal laws. Governance forbids acts outside the scope of corporate powers.

Appendices

- A. Schedule of Board meetings
- B. Board of Directors & Staff List
- C. Conflict of Interest Policy
- D. Articles of Incorporation
- E. Bylaws
- F. Summary of Insurance Coverage
- G. Plumas Corp MOU
- H. Plumas Corp Compliance and Relationship Outline
- I. Funding History
- J. Cost Share Waiver Policy

Appendix A Schedule of Meetings

PCFSC holds regularly scheduled monthly Board and Membership meetings on the 2nd Thursday of each month starting with the Board meeting at 9:00 am. The meetings currently take place at the Plumas Unified School District building at 50 Church St in Quincy.



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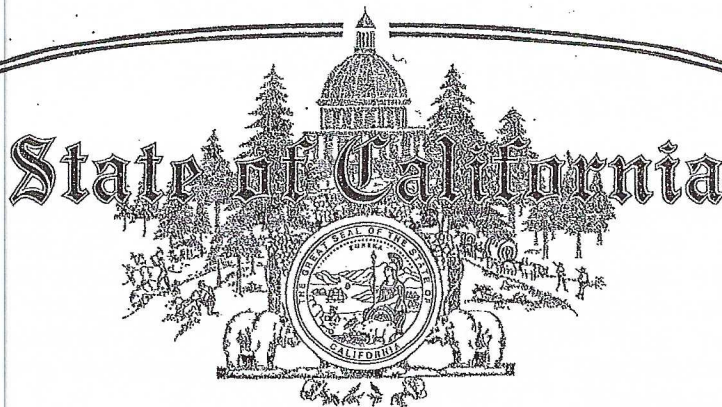
Mission: to reduce the loss of natural resources and human values caused by wildfire through Firewise community programs and pre-fire activities.

Board of Directors:

- **Chair:** John Reynolds
Grizzly Ranch Firewise
- **Vice Chair:** Sally McGowan
Quincy/Old Highway Firewise
- **Treasurer:** Mike Flanigan
Flanigan-Leavitt Insurance
- Trina Cunningham
Maidu Summit Consortium
- Ryan Bauer
Plumas National Forest
- Ryan Tompkins
UC Cooperative Extension
- Tracey Ferguson
Plumas County Planning Dept.
- Ron Heinbockel
Retired Fire Chief
- Kathy Kogge
Gold Mountain Firewise
- Michael Hall
Feather River RCD
- Don Gasser
Registered Professional Forester
- Julie Hunter
Northern Sierra Air Quality Management
- Chuck Bowman
Graeagle Firewise
- Jonathan Pangburn
CAL FIRE
- Joe Smailes
Seneca Firewise (retired USFS)

Staff Members:

- Hannah Hepner
Program Director
Hired 2016
- Matt West
Public Lands Project Manager
Hired 2019
- Liam Galleher
County Coordinator (Home Site visits)
Hired 2022
- Rachel Wehrman
Hazardous Fuel Reduction Project Manager
Hired 2022
- Gary Parque
Community Chipping Project Manager
Hired 2017
- Tommy Brenzovich
Senior/Disabled Defensible Space Assistance & Home Hardening Incentive Project Manager
Hired 2022
- Logan Krahenbuhl
Plumas Underburn Cooperative
Hired 2022

**SECRETARY OF STATE**

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

SEP - 9 2002

Bill Jones

Secretary of State

AUG 23 2002

BILL JONES, Secretary of State

ARTICLES OF INCORPORATION
OF

PLUMAS COUNTY FIRE SAFE COUNCIL, INC.

I

The name of the corporation is PLUMAS COUNTY FIRE SAFE COUNCIL, INC.

II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes.

B. The specific purpose of this corporation is to support county-wide fire safe or firewise planning, education and fire risk reduction activities of the Plumas County Firesafe Council. The primary objectives of this corporation shall be to raise, obtain, invest and disburse funds for the Plumas County Fire Safe Council; and to receive funds and donations in order to carry on the purposes of the corporation; and to have and exercise all rights and powers now or hereafter conferred on non-profit corporations under the laws of the State of California.

C. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c) (3) of the Internal Revenue Code or the corresponding provision of any future United States internal revenue law. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code or the corresponding provision of any future United States internal revenue law, or (b) by a corporation, contributions to which are deductible under Section 170(c) (2) of the Internal Revenue Code or the corresponding provision of any future United States internal revenue law.

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Michael De Lasaux, P.O. Box 1225, Quincy, California, 95971.

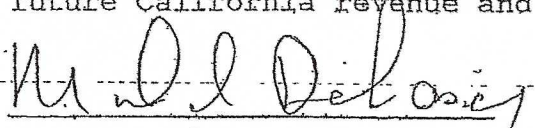
IV

A. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, except as provided in Section 501(h) of the Internal Revenue Code of 1986, and this corporation shall not participate or intervene in (including publishing or distributing statements) any political campaign on behalf of or in opposition to any candidate for public office.

B. All property of the corporation is irrevocably dedicated to the purposes set forth in Article II, above. No part of the net income or assets of this corporation shall inure to the benefit of any directors, officers, trustees, private shareholders or members, or to the benefit of any individual.

C. Upon the dissolution of the corporation, after paying or adequately providing for its debts, obligations and liabilities, the remaining assets of this corporation shall be distributed to one or more organization(s) organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c) (3) of the Internal Revenue Code or the corresponding provision of any future United States internal revenue law, and which has established its tax exempt status under Section 23701d of the California Revenue and Taxation Code or the corresponding provision of any future California revenue and tax law.

Dated: August 20, 2002


Michael De Lasaux, Incorporator

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 02 2003**

PLUMAS COUNTY FIRE SAFE COUNCIL INC
P. O. BOX 1225
QUINCY, CA 95971

Employer Identification Number:
74-3067126
DLN:
17053361026002
Contact Person:
THOMAS M KALLMAN ID# 31383
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
August 31
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). We also determined that you are a private foundation within the meaning of section 509(a) of the Code.

Based on the information you submitted with your application, we have determined that you are likely to qualify as a private operating foundation described in section 4942(j)(3) of the Code. Accordingly, you are treated as a private operating foundation for your first year. After that, you will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3).

This ruling satisfies the good faith determination requirement of section 53.4942(b)-3(b)(2) of the Excise Tax Regulations.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know any changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Letter 1075 (DO/CG)

PLUMAS COUNTY FIRE SAFE COUNCIL INC

Donors may deduct contributions only to the extent their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Publication 1391, which sets forth guidelines on when payments made by taxpayers for admission to, or other participation in fundraising activities for charity are deductible as charitable contributions.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make certain returns available for public inspection for three years after the later of the due date of the return or the date the return is filed. The returns required to be made available for public inspection are Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, and Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents must be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If you did not enter an employer identification number on your application, we will assign a number to you and let you know. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum

Letter 1075 (DO/CG)

PLUMAS COUNTY FIRE SAFE COUNCIL INC

applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and private foundation status, you should keep it for your records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in dark ink, reading "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" and last name "Lerner" clearly legible, and "G." as a small middle initial.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Bylaws of the Fire Safe Council of Plumas County

ARTICLE I. OFFICES

Section 1. Principal Office: The corporations' principal office is fixed and located at 550 Crescent Street, Quincy, CA 95971.

The Board of Directors (herein called the Board) is granted full power and authority to change said principal office from one location to another. Any such changes shall be noted in the bylaws, and this section may be amended to state the new location

ARTICLE II. MISSION STATEMENT AND GOALS

Section 1. Mission Statement:

The mission of the Fire Safe Council is to reduce the loss of natural and manmade resources caused by wildfire through Firewise Community programs and pre-fire activities.

The goals of the Fire Safe Council of Plumas County are:

1. Serve community and neighborhood fire safety needs.
2. Improve fire safety by -reducing dangerous fuel loads.
3. Reduce the potential for fire loss damage.
4. Educate the public about fire threat and fire prevention measures.
5. Improve circulation for evacuation.
6. Coordinate a County-wide Fire Plan, with the cooperation of local fire agencies.
7. Assist local fire departments in meeting their mission and goals
8. Operate through in-kind donations and financial contributions.
9. Promote a healthy forest.
10. Improve-air and water quality.
11. Reduce vegetation waste stream to landfills.

ARTICLE III. MEMBERSHIP

Section 1. MEMBERS: The Fire Safe Council shall have Members from all elements of the community. Persons shall be recognized as Members after attending two meetings. All Members are eligible to vote and are encouraged to participate in and develop this council.

ARTICLE IV. DIRECTORS

Section 1. Powers: Subject to the limitations of the articles and these bylaws, the activities and affairs of this corporation shall be conducted, and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate management of the activities of the corporation to any person or persons, a

Bylaws of the Fire Safe Council of Plumas County

management company, or committee, however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board. Without prejudice to such powers, but subject to the same limitations, it is expressly declared that the Board shall have the following powers enumerated in these bylaws:

a) To select and remove all other officers, agents, and employees of the corporation, prescribe powers and duties for them as may not be inconsistent with law, the articles, or these bylaws, and require from them security for faithful service.

b) To adopt, make and use a corporate seal, and to alter the seal from time to time, as the Board deems best.

Section 2. Number of Directors: The authorized number of directors shall be no less than 5 and no more than 15, until changed by amendment to these bylaws. The actual number of Directors shall be determined by a majority vote of the Members. The following list is for the purpose of identifying various agencies, associations, communities, private sector professions and other job descriptions, which may be drawn from for this council's Board. This list may be added to, changed, or reduced, by approval of the Board. The Members shall consider the experiences and background of potential candidates, and shall strive to provide representation from all stakeholder groups, as well as provide the Board with the skills needed to effectively carry out its Mission Statement.

- | | |
|------------------------------|----------------------------------|
| • Local Fire Agencies | • Private Business Sector(which |
| • State Agencies | includes insurance and realty |
| • Federal Agencies | companies) |
| • Air and Water Management | • County Agencies |
| • Local Firewise Communities | • Members at Large |
| | • Homeowner Associations |

Section 3. Term of Office: The Board of Directors shall be selected by a majority vote of the Members. Directors shall be elected biannually at any regular or special Board meeting held for that purpose.

Each Director shall hold office for two (2) years until the second Annual Meeting for election of the Board of Directors as specified in these bylaws, and until his or her successor is elected and qualifies, or the Board of Directors declares that a Director's position is vacant by reason of death, resignation or removal of the Director. The first Board shall decide which Board Members shall serve a one-year term, and which will serve a two-year term. This will effectively help the Board to never be without experienced Directors at any given time.

Each Director shall be eligible to be elected to consecutive full terms.

Section 4. Vacancies: Subject to provisions of Section 5226 of the California Nonprofit Public Benefit Corporation Law, any Director may resign effective upon providing written notice to the Chairperson of the Board, the Vice Chairperson, or Secretary, unless the

Bylaws of the Fire Safe Council of Plumas County

notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be selected before such time, to take office when the resignation becomes effective.

Vacancies on the Board shall be filled by a majority vote of the Board. Each Director so selected shall hold office until the next scheduled annual election regardless of term expiration date.

A vacancy or vacancies on the Board shall be deemed to exist in the case of death, resignation, or removal of any Director, or if the authorized number of Directors is increased.

The Board may declare vacant the office of a Director who has been declared of unsound mind by a final order of the Court, or convicted of a felony, or found by a final order of judgment of any Court to have breached any duty arising under Article 3 of the California Nonprofit Public Benefit Corporation Law.

No reduction of the authorized number of Directors shall have the effect of removing any Director prior to expiration of the Director's term of office.

Section 5. Nomination of Directors: The Chairperson will appoint, at the November meeting, a Nominating Committee consisting of two Members, and two Directors. The Nominating Committee shall select a slate of individuals to fill the positions on the Board then expiring, and shall submit its slate to the Members at the December meeting. Subject to guidelines established by the Board, the committee will attempt to select candidates who meet the same general qualifications as the Directors whose terms are expiring. The committee will also strive to select individuals who possess skills and qualifications needed to assist the Board to effectively carry out its Mission and Goals. Each individual will be contacted beforehand and permission obtained to submit his or her name as a candidate.

Section 6. Election of Directors: The Members shall elect Directors to fill the vacancies then expiring at its Annual Meeting in January. Each candidate shall be voted on individually by voice vote. A candidate shall be considered elected if he or she receives a majority "yes" vote of the Members present and eligible to vote. Immediately following the election, the new Directors shall be seated. The newly constituted Board of Directors shall then elect its officers in accordance with the procedure outlined in Article V. Section 2. Officers

Section 7. Compensation: Directors shall serve without compensation.

Section 8. Right of Inspection: Every member has the right to inspect all records, books, and documents of every kind of the corporation of which such person is a member.

Bylaws of the Fire Safe Council of Plumas County

ARTICLE V. OFFICERS

Section 1. Officers: The officers of the corporation shall be the Chair, Vice Chair, and Secretary / Treasurer.

Section 2. Election: The officers of this corporation shall be chosen—annually by a majority vote of the Board at the Annual Meeting in January, following the election and seating of the new Board of Directors. Officers shall serve at the pleasure of the Board, and shall hold office until their resignation, removal, or other disqualification from service, or until their respective replacements are elected.

Section 3. Subordinate Officers: The Board may elect, and may empower the Chairperson to appoint, such other officers as the business of the corporation may require.

Section 4. Removal and Resignation: Any officer may be removed, either with or without cause, by the Board at any time with total consent of all remaining Board Members. Any officer may resign at any time by giving written notice to the corporation. Any such resignation shall take effect at the date of the receipt of such notice, or at any time thereafter, as stated in the resignation notice.

Section 5. Vacancies: A vacancy in any office because of death, resignation, removal, disqualification, or any other cause, shall be filled in the manner prescribed in these bylaws for regular election or appointment to such office, provided such vacancies shall be filled as they occur, and not on an annual basis.

Section 6. Chairperson: The Chairperson is the general manager and chief executive officer of the corporation, and has, subject to the control of the Board, general supervision, direction, and control of the business and officers of the corporation. The Chairperson shall preside at all meetings of the Board. The Chairperson has the general powers and duties of management usually vested in the office of Chairperson and general manager of a corporation, and such other powers and duties as may be prescribed by the Board. The Chairperson may call meetings of the officers in order to discuss, supervise, and manage the corporation, all such meetings shall be noticed to and open to participation by members.

Section 7. Vice Chairperson: In the absence or disability of the Chairperson, the Vice Chairperson shall perform all necessary duties of the Chairperson. The Vice Chairperson shall also perform such other duties as from time to time may be prescribed by the Board.

Section 8. Secretary: The Secretary shall keep a book of minutes of all meetings of the Board and its committees. The Secretary shall keep at the principal office in the County of Plumas the original or a copy of the corporation's articles and bylaws, as amended to date. The Secretary shall keep the seal of the corporation in safe custody, and shall have other powers and duties as prescribed by the Board.

Section 9. Treasurer: The Treasurer is the chief financial officer of the corporation, and shall keep and maintain adequate and correct records of all financial activities of the

Bylaws of the Fire Safe Council of Plumas County

corporation. The books of account shall at all times be open to inspection by any Director or member of the Fire Safe Council. The Treasurer shall deposit all funds and other valuables in the name and to the credit of the corporation with such depositories that may be designated by the Board. The Treasurer shall disburse the funds of the corporation as authorized by the Board, and shall render all records to the Board as requested at any time. The Treasurer shall prepare an annual budget, and submit a monthly financial report to the Board at each regular meeting. The Treasurer shall have any other duties as may be prescribed by the Board.

Article VI. Meetings:

Section 1. Place of Meeting: Meetings of the Board of Directors shall be held at any place within the county of Plumas that has been designated from time to time by the Board. In the absence of such designation, regular meetings shall be held at the principal office of the corporation.

Section 2. Annual Meetings: The Board shall hold an Annual Meeting for the purpose of organization, selection of Officers, and transaction of other business. Annual meetings of the Board shall be held with call or notice on a day in January set by the Board.

Section 3. Regular Meetings: Meetings of the Board shall be held with call or notice on such dates and at such time as may be fixed by the Board.

Section 4. Special Meetings: Special meetings of the Board for any purpose may be called at any time by the Chairperson, Vice-Chairperson, Secretary, or any two Directors.

Section 5. Executive Sessions: The Board, on the affirmative vote of a majority of the Directors present at a meeting at which a quorum has been established, shall be entitled to adjourn at any time for the purpose of reconvening in executive session to discuss litigation in which the Council is or may become a part, personnel matters, or business of a similar nature. Prior to adjourning into an executive session, the topic(s) to be discussed in such session shall be announced, in general terms, to the Members in attendance at the meeting. Nothing herein shall be construed to obligate the Board to first call an open meeting before meeting in executive session with respect to the matters described above.

Section 6. Notice: Notice of regular meetings and meetings of officers shall be given to the Members not less than 72 hours prior to the meeting. Notice of the time and place of meetings of the Board of Directors shall be given by one of the following methods: (A) by personal delivery of written notice; (B) by first class mail, postage prepaid; (C) by email; (D) telephone communication, either to the Director or to a person at the Director's home or office who would reasonably be expected to communicate such notice to the Director. All such notices shall be given or sent to the Director's address, email address or telephone number as shown on the records of the Council.

Bylaws of the Fire Safe Council of Plumas County

Section 7. Agendas: An agenda shall be prepared and given to the Members not less than 72 hours prior to the meeting. Non-agenda items may be considered at the meeting, with approval of a majority of the Board Members present, with the exception of the following matters: (A) appointment to fill a vacancy on the Board or a committee chairperson; (b) removal of a Director or committee chairperson; (C) adoption or revision of a budget, or authorization for the expenditure of non-budgeted funds in excess of \$500.

Section 8 Quorum: A majority of the authorized number of Directors constitutes a quorum for the transaction of business, except to adjourn as provided in Section 9 of this Article. Every act or decision done or made by a majority of the Directors present at a meeting duly held at which a quorum is present shall be regarded as an act of the Board.

Section 9. Adjournment: A majority of the Directors present, whether or not a quorum is present, may adjourn a Director's meeting to another time and place. If the adjournment is for more than 24 hours, notice must be given to all Directors, present or not.

Section 10. Action Without a Meeting: Any action required or permitted to be taken by the Board may occur without a meeting. All Directors must consent to the action taken verbally, if not in writing. The action should then be ratified by the Board at its next regular or special meeting, and the action taken recorded in the minutes of that meeting.

Section 11. Robert's Rules of Order: All meetings of the Board of Directors and committees will be governed by Robert's Rules of Order, insofar as such rules are consistent with these bylaws, the Articles of Incorporation of this Council, or with any applicable provision of law.

Article VII. Committees

Section 1. Committees: The Board may appoint one or more committees, and delegate to such committee any of the authority of the Board, except with respect to:

- a) Approval of any action which the California Nonprofit Benefit Corporation Law also requires approval of the Members, or approval of a majority of all Members;
- b) Filling of vacancies on the Board or any committee chairperson;
- c) Amendment or repeal of the bylaws, or adoption of the new bylaws;
- d) Amendment or repeal of any resolution of the Board which by its expressed terms is not so amendable or repealable;
- e) Appointment of other committees of the Board or the chairperson thereof;
- f) Approval of any self-dealing transactions, as such transactions are defined in Section 5233(a) of the California Nonprofit Public Benefit Corporation Law.

Bylaws of the Fire Safe Council of Plumas County

Any such committees must be created by resolution adopted by a majority of the authorized number of Directors in office, provided a quorum is present. Unless the Board or such committee shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions in these bylaws. Minutes shall be kept for each committee and presented at the next Board meeting.

ARTICLE VIII. INDEMNIFICATION

Section 1. Right of Indemnification: To the fullest extent permitted by law, this corporation shall indemnify its Directors, officers and other persons described in Section 7237(a) of the California Corporations Code, including persons formerly occupying any such positions, against all expenses, judgments, fines, settlements and other amounts actually and reasonably incurred by them in connection with any proceeding as that term is used in that section, and including an action by or in the right of the corporation, by reason of the fact that the person is or was described in that section. Expenses, as used in these bylaws, shall have the same meaning as in Section 7237(a) of the California Corporation Code.

Section 2. Approval of Indemnity: On written request to the Board by any person seeking indemnification under Section 7237(a) or Section 7237(c) of the California Corporation Code, the Board shall promptly determine under Section 7237(e) of the California Corporation Code whether the applicable standard of conduct set forth in Section 7237(b) or Section 7237(c) has been met, and if so, the Board shall authorize indemnification. If the Board cannot authorize indemnification because the number of Directors who are parties to the proceeding with respect to which indemnification is sought prevents formation of a quorum of Directors who are not parties to that proceeding, the Board shall promptly call a meeting of Members. At that meeting, the Members shall determine under Section 7237(e) whether the applicable standard of conduct set forth in Section 7237(b) or Section 7237(c) has been met, and if so, the Members present at the meeting in person or by proxy shall authorize indemnification.

Section 3. Advancement of Expense: To the fullest extent permitted by law, and except as otherwise determined by the Board in a specific instance, expenses incurred by a person seeking indemnification under Sections 1 and 2 of this article, and of these bylaws, in defending any proceeding, covered by these sections, shall be advanced by the corporation before final disposition of the proceeding, on receipt by the corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is determined that the person is entitled to be indemnified by the corporation for those expenses.

Bylaws of the Fire Safe Council of Plumas County

ARTICLE IX. INSURANCE

Section 1. Right to Purchase Insurance: The corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, Directors, or agents in such capacity, or arising out of the officers', Directors', or agents' status as such.

ARTICLE X. OTHER PROVISIONS

Section 1. Amendments: These bylaws may be amended, or repealed and replaced, by two-thirds approval of the Board Members present and eligible to vote, provided that a quorum of the Board has been established.

Section 2. Construction and Definitions: Unless the context otherwise requires, the general provisions, rules, construction and definitions contained the General Provisions of the California Nonprofit Public Benefit Corporation Law shall govern the construction of these bylaws.

Section 3. Record of Revisions:

Rev No.	DESCRIPTION OF REVISION	AUTHORITY FOR REVISION	EFFECTIVE DATE
1.	Approval of Bylaws	Members	June 12, 2002
2	Amend Board Terms & Director vote method	Board	February 8, 2007
3.	Amend Mission Statement	Board	December 11, 2007
4.	Inclusion of Officers Meetings	Board	October 9, 2014

Signed and attested – The above Revised Bylaws were approved by vote of the Plumas County Fire Safe Council on October 9, 2014.



Mike Callaghan, Council Chair - 3/23/2016

Appendix F Summary of Insurance Coverage

Renewal of Number

Direct Bill Policy

***** RENEWAL CERTIFICATE *****

POLICY DECLARATIONS

No. NDO1555909J**United States Liability Insurance Company****1190 Devon Park Drive, Wayne, Pennsylvania 19087**

A Member Company of United States Liability Insurance Group

NAMED INSURED AND ADDRESS:

PLUMAS COUNTY FIRE SAFETY COUNCIL

P.O. BOX 1225

QUINCY, CA 95971

POLICY PERIOD: (MO. DAY YR.) From: 11/05/2022 To: 11/05/2023

12:01 A.M. STANDARD TIME AT YOUR
MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Non-Profit Directors and Officers

IN CONSIDERATION OF THE RENEWAL PREMIUM STATED BELOW, EXPIRING POLICY NUMBER NDO1555909I IS RENEWED
FOR THE POLICY PERIOD STATED ABOVE. PLEASE ATTACH THIS RENEWAL CERTIFICATE TO YOUR EXPIRING POLICY.
THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE PARTS FOR WHICH A PREMIUM IS INDICATED.

	PREMIUM
Non Profit Management Liability Coverage Parts	\$734.00

TOTAL:	\$734.00
--------	----------

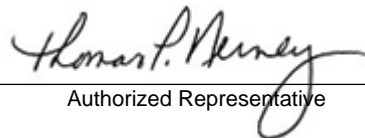
Coverage Form(s) and Endorsement(s) made a part of this policy at time of issue

See Endorsement EOD (1/95)

Agent: LEAVITT GROUP AGENCY ASSOCIATION (2476)
PO Box 160
Cedar City, UT 84720

Issued: 10/04/2022 9:00 AM

Broker: Flanigan-Leavitt Insurance Group
1008 Main Street
Susanville, CA 96130

By: 
Authorized Representative

UPC (08-07)

THESE DECLARATIONS TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE PART DECLARATIONS,
COVERAGE PART COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF,
COMPLETE THE ABOVE NUMBERED POLICY.

EXTENSION OF DECLARATIONS

Policy No. NDO1555909J

Effective Date: 11/05/2022

12:01 AM STANDARD TIME AT YOUR MAILING ADDRESS

FORMS AND ENDORSEMENTS

The following forms apply to the Management Liability coverage part

<i>Endt#</i>	<i>Revised</i>	<i>Description of Endorsements</i>
DO CA	05/17	California State Amendatory Endorsement
DO-100	05/17	Directors and Officers Coverage Part
DO-207	05/17	Failure to Maintain Insurance Exclusion
DO-209	05/17	Absolute Professional Liability Exclusion
DO-283	05/17	Data and Security Plus Endorsement
DO-298	05/17	Amendment of Prior or Pending Litigation Exclusion
DO-GTC	05/17	General Terms and Conditions
Jacket	07/19	Policy Jacket

Endorsements marked with an asterisk (*) have been added to this policy or have a new edition date and are attached with this certificate.

NON PROFIT MANAGEMENT LIABILITY COVERAGE PART DECLARATIONS

PLEASE READ YOUR POLICY CAREFULLY.

THIS IS A CLAIMS MADE POLICY COVERAGE FORM AND UNLESS OTHERWISE PROVIDED HEREIN, THE COVERAGE OF THIS FORM IS LIMITED TO LIABILITY FOR CLAIMS FIRST MADE DURING THE POLICY PERIOD, OR THE EXTENSION PERIOD, IF APPLICABLE. DEFENSE COSTS SHALL BE APPLIED AGAINST THE RETENTION.

No. NDO1555909J

Effective Date: 11/05/2022

12:01 AM STANDARD TIME

ITEM I. PARENT ORGANIZATION AND PRINCIPAL ADDRESS

PLUMAS COUNTY FIRE SAFETY COUNCIL
P.O. BOX 1225
QUINCY, CA 95971

ITEM II. POLICY PERIOD: (MM/DD/YYYY) From: 11/05/2022 To: 11/05/2023

Non Profit Directors and Officers Liability Coverage Part

ITEM III. LIMITS OF LIABILITY

a. Non Profit Directors & Officers	\$1,000,000	EACH CLAIM
b. Non Profit Directors & Officers	\$1,000,000	IN THE AGGREGATE

ITEM IV. RETENTION: \$0 EACH CLAIM

ITEM V. PREMIUM: \$734

RETROACTIVE DATE: Full Prior Acts

PRIOR OR PENDING LITIGATION See form DO-298

Employment Practices Liability Coverage Part

ITEM III. LIMITS OF LIABILITY

a. Employment Practices	NOT COVERED
b. Employment Practices	

ITEM IV. RETENTION: NOT COVERED

ITEM V. PREMIUM: NOT COVERED

THESE DECLARATIONS ARE PART OF THE POLICY DECLARATIONS CONTAINING THE NAME OF THE INSURED AND THE POLICY PERIOD.

NON PROFIT MANAGEMENT LIABILITY COVERAGE PART DECLARATIONS

PLEASE READ YOUR POLICY CAREFULLY.

THIS IS A CLAIMS MADE POLICY COVERAGE FORM AND UNLESS OTHERWISE PROVIDED HEREIN, THE COVERAGE OF THIS FORM IS LIMITED TO LIABILITY FOR CLAIMS FIRST MADE DURING THE POLICY PERIOD, OR THE EXTENSION PERIOD, IF APPLICABLE. DEFENSE COSTS SHALL BE APPLIED AGAINST THE RETENTION.

No. NDO1555909J

Effective Date: 11/05/2022

12:01 AM STANDARD TIME

Fiduciary Liability Coverage Part

ITEM III. LIMITS OF LIABILITY

a. Fiduciary Liability NOT COVERED

ITEM IV. RETENTION: NOT COVERED

ITEM V. PREMIUM: NOT COVERED

ITEM VI. Coverage Form(s)/Part(s) and Endorsement(s) made a part of this policy at time of issue:
See Endorsement EOD (01/95)

THESE DECLARATIONS ARE PART OF THE POLICY DECLARATIONS CONTAINING THE NAME OF THE INSURED AND THE POLICY PERIOD.



**NONPROFITS
INSURANCE**
ALLIANCE OF CALIFORNIA

A Head for Insurance. A Heart for Nonprofits.

**NONPROFITS INSURANCE ALLIANCE
OF CALIFORNIA (NIAC)**

www.insurancefor nonprofits.org

COMMERCIAL LINES COMMON POLICY DECLARATIONS

PRODUCER:

POLICY NUMBER: **2023-76698**

Flanigan-Leavitt Insurance Agency / Quincy
Drawer 3556
Quincy, CA 95971

NAME OF INSURED AND MAILING ADDRESS:

Plumas County Fire Safe Council, Inc.
P.O. Box 1225
Quincy, CA 95971

POLICY PERIOD:

FROM **01/18/2023** TO **01/18/2024**

AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Wildfire education and preparedness programs

**IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS
POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.**

THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE PARTS FOR WHICH A PREMIUM IS INDICATED. THESE PREMIUMS MAY BE SUBJECT TO ADJUSTMENT.

	PREMIUM
COMMERCIAL GENERAL LIABILITY COVERAGE PART - OCCURRENCE	\$3,359
COMMERCIAL AUTO LIABILITY COVERAGE PART	Not Covered
COMMERCIAL AUTO PHYSICAL DAMAGE COVERAGE PART	Not Covered
IMPROPER SEXUAL CONDUCT AND PHYSICAL ABUSE COVERAGE PART	Not Covered
SOCIAL SERVICE PROFESSIONAL COVERAGE PART	Not Covered
COMMERCIAL LIQUOR LIABILITY COVERAGE PART	INCLUDED
TERRORISM COVERAGE (Certified Acts)	\$32
TOTAL:	\$3,391

FORM(S) AND ENDORSEMENT(S) MADE A PART OF THIS POLICY AT TIME OF ISSUE:*

CG 00 01 04 13,	CG 00 33 04 13,	CG 20 10 12 19,	CG 20 11 12 19,	CG 20 12 04 13,	CG 20 18 04 13,	CG 20 20 11 85,
CG 20 21 07 98,	CG 20 26 12 19,	CG 20 34 12 19,	CG 20 37 12 19,	CG 21 09 06 15,	CG 21 47 12 07,	CG 21 70 01 15,
CG 21 96 03 05,	CG 22 44 04 13,	CG 24 07 01 96,	IL 00 17 11 98,	IL 00 21 09 08,	IL 02 70 12 19,	IL 09 99 12 20,
NIAC-E003 GL 08 20,	NIAC-E069 GL 02 19,	NIAC-E078 11 20,	NIAC-E11 GL 09 19,	NIAC-E120 09 19,	NIAC-E123 09 19,	NIAC-E15 09 20,
NIAC-E180 GL 01 21,	NIAC-E180 LL 01 21,	NIAC-E195 GL 05 21,	NIAC-E22 09 19,	NIAC-E25 12 15,	NIAC-E26 11 17,	NIAC-E28 01 99,
NIAC-E282 GL 12 21,	NIAC-E29 12 09,	NIAC-E33 GL 09 19,	NIAC-E34 09 18,	NIAC-E342 GL 08 22,	NIAC-E42 GL 09 19,	NIAC-E5 07 15,
NIAC-E56 01 17,	NIAC-E59 02 12,	NIAC-E60 07 12,	NIAC-E61 02 19,	NIAC-E70 03 19,	NIAC-E72 01 17,	NIAC-E74 03 14,
NIAC-GL 01 80,	NIAC-LL 01 80,	NIAC-NPO-001 05 20,	NIAC-X1 06 18,	SCHEDULE G 01 80,	SCHEDULE L 01 80	

*OMITS APPLICABLE FORMS AND ENDORSEMENTS IF SHOWN IN
SPECIFIC COVERAGE PART / COVERAGE FORM DECLARATIONS.

COUNTERSIGNED: 01/20/2023

BY

Patricia C. R.

(AUTHORIZED REPRESENTATIVE)

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S)
AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the event the risk pool becomes insolvent.

NIAC-CO

COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS

PRODUCER:

Flanigan-Leavitt Insurance Agency / Quincy
Drawer 3556
Quincy, CA 95971

POLICY NUMBER: 2023-76698

NAME OF INSURED AND MAILING ADDRESS:

Plumas County Fire Safe Council, Inc.
P.O. Box 1225
Quincy, CA 95971

POLICY PERIOD:

FROM 01/18/2023 TO 01/18/2024
AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Wildfire education and preparedness programs

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS
POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

LIMITS OF COVERAGE:

GENERAL AGGREGATE LIMIT (OTHER THAN PRODUCTS - COMPLETED OPERATIONS)	\$2,000,000
PRODUCTS - COMPLETED OPERATIONS AGGREGATE LIMIT	\$2,000,000
PERSONAL AND ADVERTISING INJURY LIMIT	\$1,000,000
EACH OCCURRENCE LIMIT	\$1,000,000
DAMAGE TO PREMISES RENTED TO YOU	\$500,000 any one premises
MEDICAL EXPENSE LIMIT	\$20,000 any one person

ADDITIONAL COVERAGES:

CLASSIFICATION(S)

SEE ATTACHED SUPPLEMENTAL DECLARATIONS SCHEDULE G

PREMIUM

\$3,359

FORMS AND ENDORSEMENTS APPLICABLE TO THIS POLICY ARE INCLUDED IN COMMERCIAL LINES COMMON POLICY DECLARATIONS

COUNTERSIGNED: 01/20/2023

BY



(AUTHORIZED REPRESENTATIVE)

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S)
AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

NIAC-GL

**COMMERCIAL GENERAL LIABILITY
EXTENSION OF DECLARATIONS**

Schedule G

POLICY NUMBER: 2023-76698-NPO

Page 1

NAME OF INSURED: Plumas County Fire Safe Council, Inc.

PREMISES CODE/CLASS	*LOC	PREMIUM BASIS	RATE	*ADVANCED PREMIUM
43822/Forestry Service	1	33,600	54.776	\$1,840
61227/Buildings or Premises - office - NFP	1	1,178	585.319	\$690
48558/Social Gatherings and Meetings - on premises not owned or operated by the insured - NFP	2	12	51.622	\$619

ADDITIONAL COVERAGES

Activities/Field Trips:

Event #	# of people	Description	
1	N/A	Protection Project Tours (3)	\$50
Increased Aggregate			\$160

*See Common Declarations for Total Advanced Premium and Schedule 'L' for locations.

COUNTERSIGNED: 1/20/2023

BY



(AUTHORIZED REPRESENTATIVE)

NIAC - SCHEDULE G - NPO



**COMMERCIAL GENERAL LIABILITY
EXTENSION OF DECLARATIONS**

Schedule L

POLICY NUMBER: 2023-76698-NPO

Page 1

NAME OF INSURED: Plumas County Fire Safe Council, Inc.

**PREMISES
LOC/BLDG**

**DESIGNATED PREMISES
ADDRESS, CITY, STATE, ZIP**

**ADDITIONAL INSUREDS
AND OTHER INTERESTS**

1

420 N Mill Creek Rd.
Quincy, CA 95971

2

50 Church St.
Quincy, CA 95971

COUNTERSIGNED: 01/20/2023

NIAC - SCHEDULE L - NPO

BY

(AUTHORIZED REPRESENTATIVE)

COMMERCIAL LIQUOR LIABILITY COVERAGE PART DECLARATIONS

PRODUCER:

Flanigan-Leavitt Insurance Agency / Quincy
Drawer 3556
Quincy, CA 95971

POLICY NUMBER: 2023-76698

NAME OF INSURED AND MAILING ADDRESS:

Plumas County Fire Safe Council, Inc.

P.O. Box 1225
Quincy, CA 95971

POLICY PERIOD: FROM 1/18/2023 TO 1/18/2024
AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Wildfire education and preparedness programs

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS
POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

LIMITS OF COVERAGE:

GENERAL AGGREGATE LIMIT.....\$ 1,000,000
EACH COMMON CAUSE LIMIT.....\$ 1,000,000

PREMIUM:

Included

FORMS AND ENDORSEMENTS APPLICABLE TO THIS COVERAGE PART AND MADE PART OF THIS POLICY AT THE TIME OF ISSUANCE:
CG 00 33 04 13

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE
FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code
Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not
subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the
event the risk pool becomes insolvent.

COUNTERSIGNED: 1/20/2023

BY



(AUTHORIZED REPRESENTATIVE)

NIAC - LL

Memorandum of Understanding Plumas County Fire Safe Council Program & Project Implementation

This Memorandum of Understanding (MOU) is hereby entered into by and between Plumas Corporation, a California non-profit public benefit corporation and Plumas County Fire Safe Council, a California non-profit public benefit corporation in order to carry out fire safe education programs and fuel reduction projects in Plumas County.

A. Purpose

Plumas Corporation and Plumas County Fire Safe Council have established this MOU in order to assist one another in achieving mutually beneficial objectives related to the improvement of wildfire conditions and associated public safety in Plumas County. The original MOU executed October 17, 2002 is hereby mutually terminated.

B. Statement of Mutual Interests and Benefits

The mission of the Plumas County Fire Safe Council (PCFSC) is to "reduce the loss of natural and manmade resources caused by wildfires through pre-fire activities". The Plumas County Fire Safe Council undertakes various initiatives and programs to reduce this loss and has sponsored and received various public and private funds. PCFSC was incorporated in 2002. The PCFSC currently has no directly employed staff or administrative support structure.

The function of Plumas Corporation is to promote the benefits of good land stewardship through education and restoration activities that result in healthy forests, resilient watersheds, and prosperous communities. Plumas Corporation has carried out various state, federal, county and privately funded natural resource related projects since 1985. Plumas Corporation has a fully developed financial and administrative structure for administering grant funded projects.

It is to the mutual benefit of the Plumas County Fire Safe Council and Plumas Corporation that PCFSC continue to develop and apply for grant resources to accomplish its objectives and that Plumas Corporation serve as their administrative, operational and fiscal agent pursuant to this MOU, performing the administrative duties attendant to PCFSC's programs and projects.

C. Plumas County Fire Safe Council Shall:

1. Develop, with assistance of Plumas Corporation, grant applications for those fire safe and fuels reduction projects that PCFSC, at its sole discretion, chooses to pursue.
2. Enter into grants and agreements with federal, state, local and private entities to accomplish the projects defined in #1, above.
3. Allow Plumas Corporation to bill a 10% administrative fee for service on all PCFSC expenditures.

D. Plumas Corporation Shall:

1. Provide administrative, financial, grant reporting and project implementation services for PCFSC grants as defined in C. above.

2. Comply with all applicable local, state and federal laws and the specific grant agreement(s) on behalf of PCFSC.
3. Allow its financial system to be used as the formal financial records on PCFSC projects, including access and right to examine books, papers and documents.
4. Develop, hire, and train adequate staff to manage PCFSC operations.
5. Prepare regular and final PCFSC invoices (for PCFSC signature) to grantors.
6. Prepare regular and final project reports to grantors and PCFSC.
7. Enter into appropriate subcontracts to accomplish project objectives.
8. Carry such insurance policies as necessary to accomplish PCFSC's program and project activities.

E. It Is Mutually Agreed and Understood by Both Parties To:


1. Modification within the scope of this MOU shall be made by mutual consent of the parties to this agreement, by the issuance of a written modification, signed and dated by both parties, prior to any changes being performed.
2. Termination of this MOU may be done by either party, in writing, prior to any grant expiration. Neither party shall incur any new obligations after the termination date. Full credit shall be allowed for each party's expenses and all noncancelable obligations properly incurred up to the effective date of termination.
3. The parties to this agreement shall comply with all applicable local, state and federal non-discrimination statutes and regulations.
4. This instrument in no way restricts either party from participating in similar activities with any other organization.
5. Nothing herein shall be construed as obligating either party in any contract or future obligation for the future payment of money in excess of funding approved and made available for payment under this instrument.
6. Principal Contacts are:

PCFSC Chair
John Reynolds
641 Blacktail Rdg
Portola, CA 96122
(510) 604-8591
john@reynolds-family.us

Plumas Corporation Chief Administrative Officer
Gia Martynn
PO Box 3880
Quincy, CA 95971
(530) 927-5279
gia@plumascorporation.org

The Parties Hereto have executed this agreement:

Plumas County Fire Safe Council


John Reynolds
Chair

7/06/22
Date

Plumas Corporation


Gia Martynn
Chief Administrative Officer

7/7/2022
Date

Attest:


Michael Flanigan
Secretary/Treasurer


John Kolb
Plumas Corporation Board Chair

Appendix H Outline of Compliance and Relationship Matters for PCFSC

This document is meant as an initial sketch of compliance issues in the context of the relationship between Plumas County Fire Safe Council and Plumas Corporation. It will attempt to, 1) establish a starting point for assembling a Board Manual; 2) provide an overview of compliance standards; 3) address a few questions that have been under discussion lately.

A few general points can be made at the outset. First, under the current MOU, the relationship between Plumas Corporation and Plumas Fire Safe Council seems best described as an agent-principle relationship. Second, by the accounts of those with long familiarity, this arrangement seems to be what was always intended. Third, the overall effect of the arrangement has been to allow PCFSC to be very mission focused, while Plumas Corp carries the bulk of administrative and management duties.

Note that this is only an initial sketch of the subject, produced on short notice to advance the discussions of the Fire Safe Council Board of Directors. Revisions are certain to be needed.

Corporate Compliance

The first layer of compliance comes from PCFSC's status as a California corporation, and this is key to understanding the relationship with Plumas Corporation. Most simply put, corporate status is a license from the government. The state allows creation of a "fictitious person" to shield the "natural persons" behind it from full responsibility for actions and liabilities of the company.

To illustrate, the property and obligations of a partnership are directly the responsibility of its members. If it comes to owe more than it can pay, creditors can seize the personal assets of the members, such as their personal bank accounts and homes. Members of a corporation in the same situation would not ordinarily lose any of their nonbusiness property, because assets and debts are treated as belonging only to the fictitious person, the corporation.

Although there are now several innovations on corporate status, PCFSC is of the standard type, and corporate compliance involves primarily:

Initial registration with, and recognition by, the California Secretary of State

Unique name

Articles of Incorporation

Directors

An agent for service of process (to receive legal notices)

A physical location

Statement of Information to the Secretary of State every other year (showing the above items)

Bylaws

Regular meetings of the Board and members

Minutes of the meetings

There is no requirement of a corporate seal, employees, bank account, or even any money. California corporations are not subject to the Brown Act, and meetings do not have to be open to the public. Bylaws and Minutes are not filed with the government, but failing to have them is a vulnerability.

In the relationship between Plumas County Fire Safe Council and Plumas Corporation, Plumas Corp supplies staff, administration, and facilities. PCSFC as a corporate entity remains separate, and its Board has the responsibility for maintaining that status, either directly by its own actions, or by assuring that Plumas Corp staff perform the necessary actions.

Nonprofit Compliance

PCFSC is a nonprofit corporation. Under state and federal law, it is exempt from many, but not all, forms of taxation. Nonprofits are not required to “break even” financially. Any funds or assets acquired over and above its costs and obligations are referred to as “retained earnings.” These do not become “profits” because they are not distributed to members or directors of the corporation. The money stays with the company, not the people.

Principle standards of compliance for nonprofit status are:

- IRS letter recognizing the entity as “falling within” the definition of a 501.c.3 corporation

- Annual renewal with state Registry of Charitable Trusts (part of DoJ)

- Limiting activity to the “charitable purpose” identified for 501.c.3 status

- Refrain from any distribution of “retained earnings” to individuals

- Annual audit (for a \$2 million nonprofit)

- Accounts kept to federal government standards

The audit requirement is a good illustration of how compliance can be different from the letter of the law. The state requires an annual audit for nonprofits larger than \$2 million. Income from government grants is not supposed to count toward that threshold. However, the form DoJ requires for annual filing forces the nonprofit to ignore that deduction. Hence, the standard to comply with DoJ is actually higher than the law requires.

Tax Compliance

Nonprofits are not subject to corporate income tax. They do have to file “informational” corporate income tax returns. In California, nonprofits must pay sales tax, and must apply for additional certificates to limit their property taxes.

- Annual filing of federal “informational” corporate income tax statement

- Annual filing of state “informational” corporate income tax statement

- Obtain a state Organizational Clearance Certificate to authorize exemption from property tax

- Annual filing with county to make OCC exemption active each year

- Pay other assessments and fees attached to county property tax

File and pay timber tax quarterly to CDFTA for any income earned from forest products. PCFSC must file its own informational income tax documents, since it is a distinct corporate entity. OCC, property tax, and county fees are paid by Plumas Corp, since it owns the building. PCFSC does file timber tax reports and pays the tax when applicable, using Plumas Corp staff time. Plumas Corp administrative funds pay for tax preparation and filing on behalf of PCFSC.

One question that has been raised is whether PCFSC's status as a foundation might trigger some unexpected tax liability. This is a reasonable question because many passages in the IRS website's sections on foundations mention taxes being due under certain circumstances. More extensive reading and advice from tax experts shows that these passages do not mean the foundation itself becomes taxable. The concern is that individuals will use a foundation to hide taxable benefits for themselves.

For example, a recent donation came with a notice that cashing the check meant certifying that the donation complied with several passages of tax law. Our due diligence found those passages concerned the possibility of a donor gaining more from the foundation than the value of the donation. The difference would have been taxable for the donor, not for the foundation. No meaningful benefit to the specific donor was at stake, so the tax did not apply, and we could receive the funds under the conditions stipulated.

It is possible for a nonprofit to owe corporate income tax on "unrelated business income." This happens if it engages in an activity outside its charitable purpose, in a regular line of business or trade, on a continuous basis. Sticking to the exempt purpose, except for short event fundraising (bake sale, car wash) is good compliance.

Business Relations

In forest health work, the most familiar business relationships are grantor-grantee, employer-employee, and contractor-subcontractor. There are many other types, though, including franchisor-franchisee, partnerships, affiliates, and subsidiaries. In the nonprofit world, two others are frequently formed.

For clarity, we should mention what the PCFSC-PC relationship is not. It is not a "fiscal sponsorship." A fiscal sponsorship is when a company with nonprofit status "sponsors" another organization, usually one that aspires to be a separate nonprofit someday. This allows the junior entity to seek donations that are tax deductible, and often to rely on the sponsor for insurance coverage. In turn, though, the sponsor has ultimate ownership of all the junior entity assets. PCFSC is its own nonprofit, and is not dependent on Plumas Corp in this way.

PCFSC has engaged Plumas Corp as a "fiscal agent." This was clarified by the revised MOU of 2022. Prior to that, the working MOU spoke of the relationship as serial contracting out of PCFSC administrative work on a grant-by-grant basis. This was not the actual practice and needed to be properly framed.

To illustrate, a contractor may send an invoice that lists staff time and materials as evidence of work done. But bill is for the services of the contractor, not for the contractor's costs. The contractor spends its own money on payroll and materials.

A fiscal agent is hired more the way an investment manager or stock broker is hired. They do not spend their own money then bill for it. Their job is to use the client's money on behalf of the client. Many of Plumas Corp's employees work (often exclusively) on Fire Safe projects. However, the funds spent on them and those projects are Plumas County Fire Safe Council funds.

Because of this, Plumas Corp is responsible for labor law compliance and personnel management, but the cost of the payroll must be reported on the Fire Safe Council's informational tax return. It is PCFSC's money, and IRS and state want to know that, even if Plumas Corp is managing those funds.

The financial aspect of the relationship is simple. Fire Safe Council charges its grantors the statutory minimum of 10% for administrative costs. Plumas Corp charges exactly whatever that amount may be as its fee (identified as the "administrative charge" on the Profit & Loss) for acting as the fiscal agent. In turn, Plumas Corp pays administrative expenses. Last year, arrival of PG&E Settlement funds created a large, unrestricted asset awarded specifically to PCFSC.

Grant activity of the two entities must be tracked separately in the accounting software. As long as this is done, operating cash can be managed from a single shared checking account. In this way, cash flow issues are less burdensome than would be the case if each entity held its own checking account.

Fiscal Compliance

Because PCFSC applies for government contracts, it must keep its fiscal accounts to "generally accepted standards." Those standards are specific and nationally applied (the acronym GAAP appears in older contracts, GASB is more common now). There are also standards for "internal control" designed to limit the chances of misbehavior and error.

In practice, this requires a professional accountant. Using an outside accountant also simplifies compliance with internal control standards. For instance, California granting agencies may require seven different people to process expenses and revenue, but using an outside accountant to keep the books and print the checks cuts that requirement to three.

Plumas Corp has a Policies and Procedures Manual, and I will not reproduce it here. One feature of the system that deserves mentioning is the relationship with the accountant and with the Quickbooks software. The official corporate books are the electronic Quickbooks records. These are held at the accountant's office. Copies are routinely updated on Plumas Corp computers. The accountant keeps backup copies. The accountant's office routinely takes backup copies offsite for added security. The main feature that makes Quickbooks the industry standard for small companies is called the "auditor's layer." At a level not viewable by us, the software preserves every single change that is saved to disk. This means an auditor can see every past entry, and every change to the numbers.

The one principle that every Board should understand is that all fiscal authority must be specifically authorized by the Board and recorded in the Minutes. The Board designates who can sign contracts and who can sign checks. It must authorize new bank accounts. At times, it will be required to specifically authorize grant applications and agreements. In the case of the

Fire Safe Council and Plumas Corp, clarity on this point is essential, and the MOU that structures the agent-principle relationship needs to assure that clarity.

Grant Compliance

Grants can be distributed on the basis of a simple award letter. Most are based on an agreement, and subject to those specific terms. However, government grants are more standardized and grantors often issue manuals. There is no point in reproducing those in this brief overview. Three broad points are worth mentioning. 1) Registration with the federal System for Award Management (SAM) is required. 2) Compliance with federal prohibitions (no dealings with North Korea, al Qaeda, etc.). 3) Unlike government fiscal standards that broadly impose accounting rules on the private sector, government grant budgets and invoice forms do not impose extensive control on private business relationships.

Of specific interest to PCFSC, invoices typically provide for only two types of service costs, employees and contractors. This does not prohibit the agent-principle relationship between Plumas Corp and Plumas County Fire Safe Council. When Plumas Corp staff work on Fire Safe projects, those costs are usually reported as personnel costs. If the grantor writes a budget that puts them under “contractual,” we comply with that for grant reporting purposes. Neither of those budget line conventions changes the IRS requirement that PCFSC funds spent on payroll be filed on tax returns as PCFSC personnel costs.

Neither line item assignment makes Plumas Corp a contractor in the larger sense. Some grantors do want the relationship to be expressed in the backup documents for invoices. This usually takes the form of a pro forma invoice from Plumas Corp to Fire Safe Council. In this way, although no money is exchanged, the grantor is shown evidence of the agency relationship with every invoice.

In no case would an IRS form 1099 be sent. Plumas Corp staff are employees of Plumas Corp even when they are paid using Fire Safe grant funds. Even if Plumas Corp were considered a contractor, one does not send a 1099 to an incorporated entity.



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QUINCY, CA 95971



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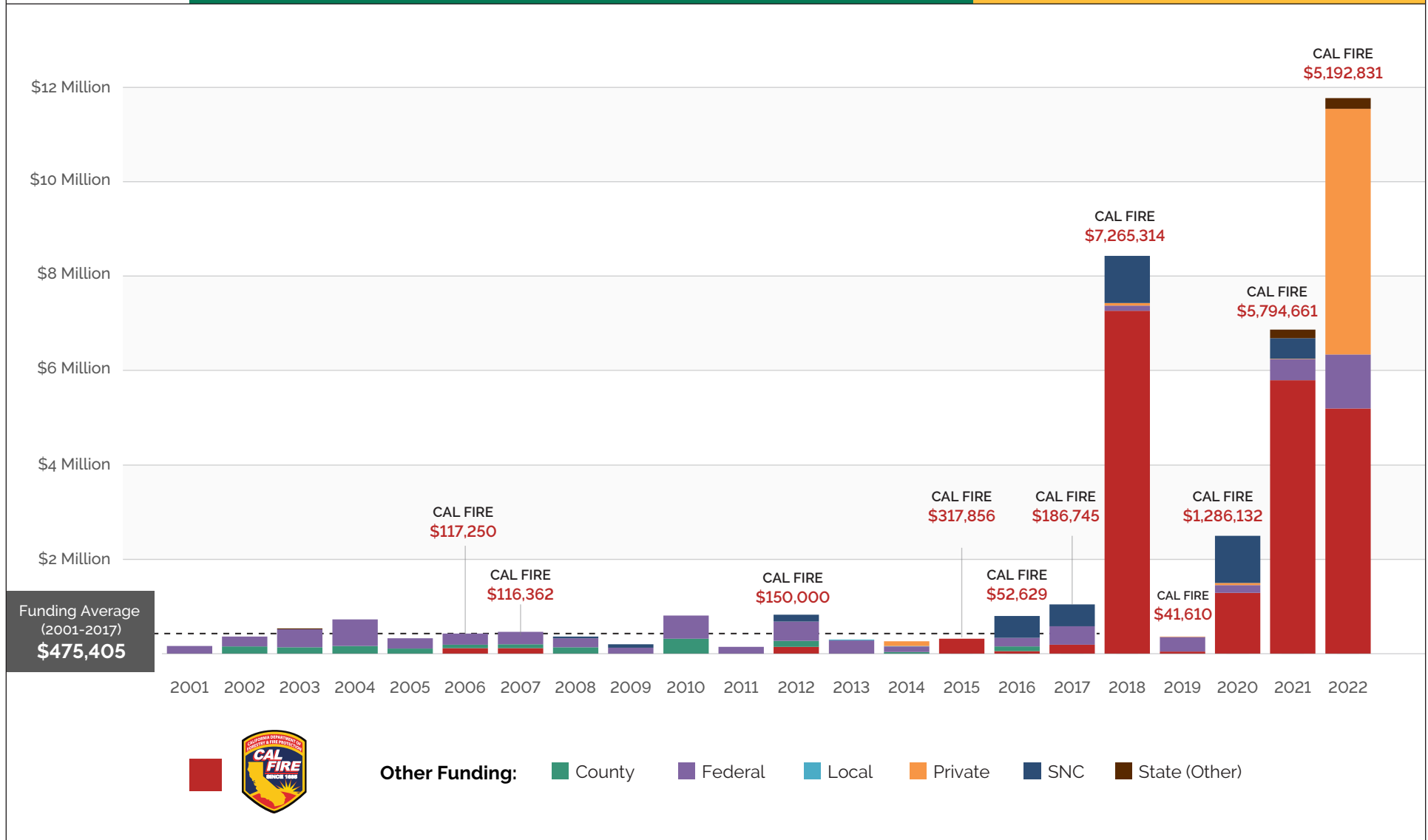


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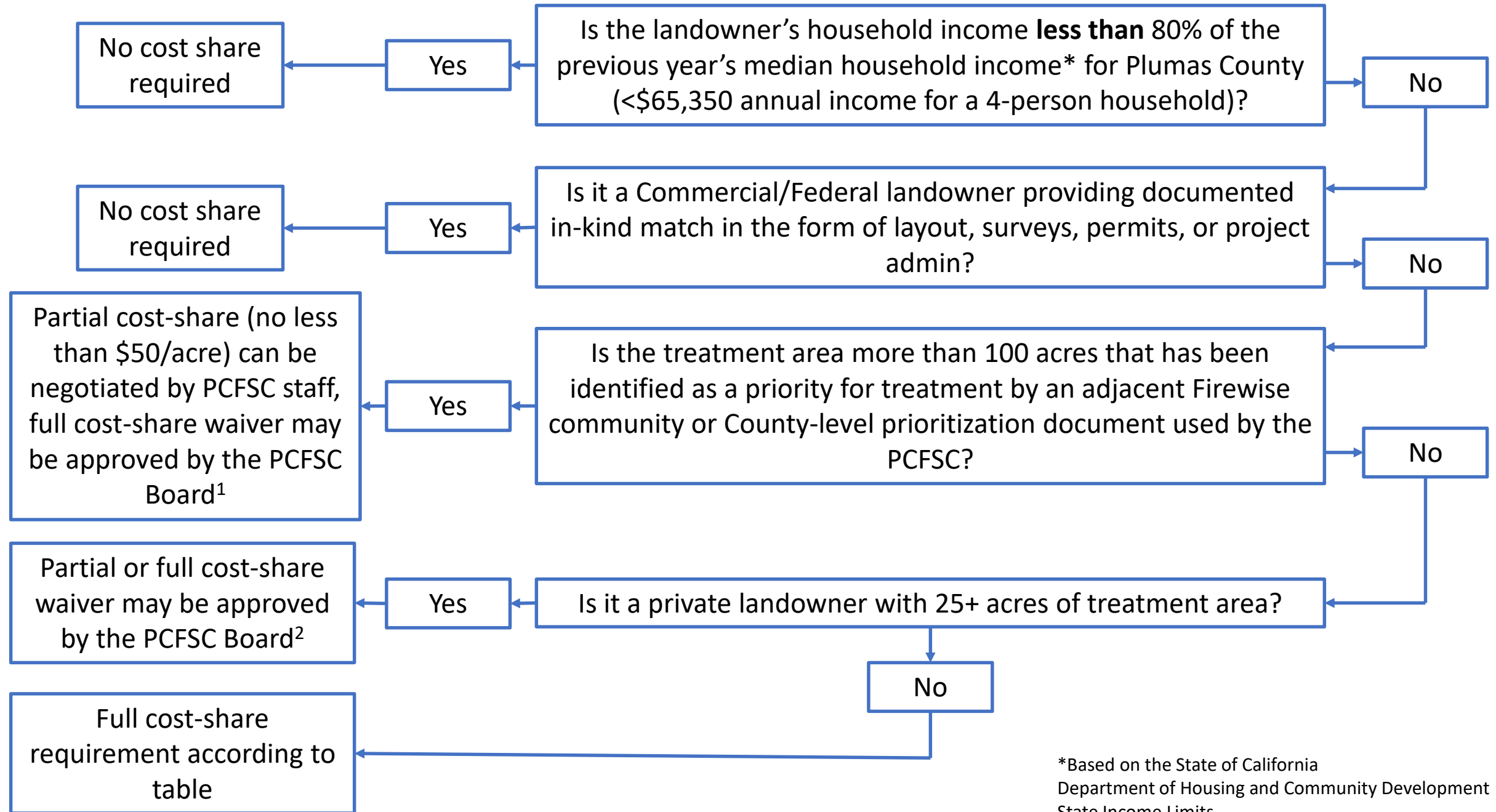
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FUNDING HISTORY



Appendix J Cost Share Wavier Policy



Waiver process:

¹Waiver will be completed at project initiation by the PCFSC project representative. The cost-share can be reduced to no less than \$50/acre without PCFSC Board approval. A full waiver request may be approved by the Board. Justification of inclusion in the project remains a requirement of the waiver.

²If requested by a landowner with more than 25 acres, a waiver will be compiled by the PCFSC project representative after layout has been completed. Cost-share may be partially or fully waived with approval by the Board. Justification of inclusion in the project remains a requirement of the waiver.

The waiver and project information will be reviewed by the PCFSC Board via email (not at the monthly meetings).

The Board will be given a minimum of two days to review the information and provide a response. A final response date will be provided in email correspondence.

Full Cost Share:

Acres	Cost/Acre
1	\$250
2	\$240
3	\$235
4	\$230
5	\$225
6	\$220
7	\$215
8	\$210
9	\$205
10	\$200
11	\$195
12	\$190
13	\$185
14	\$180
15	\$175
16	\$170
17	\$165
18	\$160
19	\$155
20	\$150
21	\$145
22	\$140
23	\$135
24	\$130
25+	\$125