



**January 30, 2023
11641 Blocker Drive,
Auburn, CA 95603
(second floor conference room)**

The public may attend the meeting at the address listed above, or remotely via webinar or call-in:

Join Zoom Meeting

<https://us02web.zoom.us/j/85401992518?pwd=dnB6TmpNUjZRMkRUQ2pLS3N0eGlnQT09>

Conference phone number:

1 (669) 444-9171

Meeting ID: 854 0199 2518

Passcode: 265329

**Special Board Meeting
4:00pm**

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) APPROVE THE AGENDA
- 4) PUBLIC COMMENT
This time is provided so that persons may speak to the Board on any item not on this agenda. Public comments are limited to 5 minutes. The Board cannot act on items not included on this agenda.
- 5) APPROVAL OF PREVIOUS MINUTES
 - Regular Board Meeting- August 23,2022
 - Special Board Meeting- October 4, 2022
 - Regular Board Meeting- October 25, 2022
 - Special Board Meeting- December 13, 2022

The board will review and act to accept/deny previous meeting minutes listed.

6) FINANCIAL REPORTS

- November 2022 Financial Report
- December 2022 Financial Report

The board will be given an update by the Administration and Finance Manager on recent financial management activities and will review and may act to accept/deny the November and December 2022 monthly Financial Reports.

7) AGENCY REPORTS

8) BUSINESS:

New Business:

- a. Resolution 23-01, Reauthorizing Remote Meetings
The Board will review and may act to adopt Resolution 23-01 reauthorizing remote teleconference meetings of the Placer Resource Conservation District for the period of January 30, 2023 through February 28, 2023, pursuant to the Brown Act Provisions
- b. Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2022
The board will review, and may act to adopt the Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2022
- c. Notice of Exemption- Prescribed Burning on Private Lands- (Applegate)
The board will review and may act to approve Notice of Exemption- "Prescribed Burning on Private Lands"
- d. Notice of Exemption- Prescribed Burning on Private Lands Pilot Program (Edwards)
The board will review and may act to approve Notice of Exemption- "Prescribed Burning on Private Lands Pilot Program"
- e. Notice of Exemption- Prescribed Burning on Private Lands (PBPL) Pilot Program- Foresthill
The board will review and may act to approve Notice of Exemption- "Prescribed Burning on Private Lands (PBPL) Pilot Program- Foresthill"

- f. Resolution 23-02, Placer County Post-Fire Restoration Project
The board will discuss and may act to approve Resolution 23-02 to enter into an agreement with the State of California to carry out the "Placer County Post-Fire Restoration" project
- g. Bad Debt Write Off- Sierra Coordinated Resources Management Council (SCRMC)
The board may act to approve to write off \$540.00 owed to the District by SCRMC as bad debt
- h. Fleet Truck Purchase
The board may act to approve the purchase of a fleet vehicle - 2022 Chevy Silverado 3500HD
- i. Surplus Goods Disposal
The board will may act to approve the disposal of surplus goods
- j. Board Training
The board will discuss required board training and email set up

9) DIRECTORS REPORTS/COMMENTS

10) FUTURE AGENDA ITEMS

11) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
REGULAR MEETING
August 23, 2022**

CALL TO ORDER

The regular meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith 4:01 p.m. in the conference room at 281 Nevada Street in Auburn.

MEMBERS AND OTHERS PRESENT

Directors Present: Claudia Smith
Stephen (Steve) Jones
Cathy Johnson
Patricia (Patti) Beard

Directors Absent: Christine Johnson
Kristin Lantz
Thomas (Tom) Wehri

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Allison Erny, RCD Employee
Chris Robbins, NRCS District Conservationist
Johnnie Siliznoff, NRCS Assistant State Conservationist
John Holleran, Guest
Jenny Johnson, Guest

APPROVAL OF AGENDA

Patti Beard moved to approve the amended agenda. Steve Jones seconded, and the motion passed unanimously. Item F was moved to before Item A.

PUBLIC COMMENT

John Holleran of Holleran Performance expressed concerns of being in proximity to the Chipper Program shop. His main concerns are lack of parking, blocking access and safety and security concerns regarding probation members being around his shop, and probation participants smoking on the premises. He also expressed he has taken substantial time to assist the District in reviewing video footage related to thefts of District property. Jennifer Johnson reiterated these concerns.

APPROVAL OF PREVIOUS MINUTES

Patti Beard moved to approve the meeting minutes from the Regular Board meeting held on June 28, 2022. Steve Jones seconded, and the motion passes unanimously.

AGENCY REPORTS

NRCS REPORT

Chris Robbins, NRCS District Conservationist reported NRCS and RCD are hosting a Local Working Group meeting on September 28th. Johnnie Siliznoff mentioned the CARCD Conference is on November 30th – December 2nd in Folsom.

BUSINESS

New Business:

f) Request for Proposal – Placer County Coordinated Fuel Break Phase III

Allison Erny presented the request for proposal for the Placer County Coordinated Fuel Break Phase III. Cathy Johnson moved to approve the RFP, with dates adjusted appropriately. Steve Jones seconded, and the motion passed unanimously.

a) Resolution 22-11, Reauthorizing Remote Meetings

Claudia Smith presented the information for Resolution 22-11 to allow virtual board meetings according to AB361.

Steve Jones moved to approve Resolution 22-11 as presented. Cathy Johnson seconded, and the motion passed unanimously with 4 ayes.

b) Employee Acknowledgement

Sarah Jones presented employee acknowledgments for employee anniversaries. Cordi Craig -2 years and Brian Pimentel- 1 year.

c) Grants Update

Sarah Jones presented grants and contracts updates:

- Coco Grant for Prescribed Burning on Private Land Program was awarded for \$75,000.00

d) Expiration of Board Seats

The Board discussed board seats that will expire on November 30, 2022. Steve Jones and Cathy Johnson would like to re-new their term. Christine Johnson will vacate her seat. Patti Beard moved to recommend Steve Jones and Cathy Johnson remain in their current seats. Claudia Smith seconded, and the motion passed unanimously.

e) Appointment of Board Committee Assignments

The Board discussed the following Board Committee assignments. Appointed to the Finance Committee was Kristin Lantz, Steve Jones, and Tom Wehri. Appointed to the Operations Committee was Claudia Smith, Cathy Johnson, and Steve Jones. Appointed to the Executive Committee was Claudia Smith, Kristin Lantz, and Christine Johnson. Cathy Johnson moved to approve the appointed

members to the standing committees. Steve Jones seconded, and the motion passed unanimously.

g) Board Authorization to transfer funds

Sarah Jones recommended transferring funds from the Mechanics Bank account to the Placer County bank account to maintain adequate cash flow and to gain interest on those funds. The district will leave \$15,000.00 in the Mechanics Bank account. Patti Beard moved to authorize the Executive Director to transfer funds. Cathy Johnson seconded, and the motion passed unanimously.

h) Financial Update

Sarah Jones reported that the draft budget for fiscal year 2022/2023 and the end of fiscal year 2021/2022 reports are being completed and will be presented at the next Board meeting.

Old Business:

STAFF REPORTS

District staff provided a written update of recent activities and project updates in the board packet.

DIRECTORS COMMENTS

Patti Beard reported the Ag Commission did not meet last month.

Steve Jones reported he will be gone the last week of September.

Claudia Smith announced that the District was invited to present at the NACD Regional conference in Maui. Sarah Jones will present on the district's capacity growth. Claudia requested the board share the Districts Facebook posts. Claudia re-addressed the Chipper location issues and mentioned there is a history with John Holleran and Jenny Johnson and that they have expressed similar concerns in the past. Sarah reiterated she will meet with the Chipper Program Supervisor to address the concerns brought to the board and reach out to John to outline the steps the District will take resolve the issues. She indicated that the warehouse is on a month-to month lease, and the District will actively search for a new space to house the Chipper Program.

FUTURE AGENDA ITEMS

Future agenda items to include – Chipper location issues, End of Fiscal FY21/22, and FY22/23 Draft Budget

ADJOURNMENT

The regular meeting was adjourned at 5:24 pm. Steve Jones moved to adjourn the regular meeting. Patti Beard seconded, and the motion passed unanimously. The next regular meeting is scheduled for September 27, 2022, from, 4:00 pm to 6:00 pm at the RCD office conference room.

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
SPECIAL MEETING
October 4, 2022**

CALL TO ORDER

The special meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair, Claudia Smith at 4:03 p.m. on a Zoom Online Meeting

MEMBERS AND OTHERS PRESENT

Directors Present: Claudia Smith
Kristin Lantz
Thomas (Tom) Wehri
Patricia (Patti) Beard

Directors Absent: Christine Johnson
Stephen (Steve) Jones
Cathy Johnson

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee

APPROVAL OF AGENDA

Tom Wehri moved to approve the agenda. Patti Beard seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

PUBLIC COMMENT

No public comment was given.

BUSINESS

New Business:

a) Resolution 22-14, Authorization to enter into agreement with the State of California to carry out the Tree Mortality Project

Sarah Jones presented the background of Resolution 22-14, which allows the District to enter into agreement with CalFire for a Tree Mortality grant. Tom Wehri moved to approve Resolution 22-14. Kristin Lantz seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

b) Emergency Contract Status: Tree Mortality Project

Sarah Jones explained the urgency of the Tree Mortality Project and recommended to enter Emergency Contract Status. Kristin Lantz moved to approve the Emergency Contract Status for the Tree Mortality Project. Patti Beard seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

c) Notice of Exemption – Placer County Tree Mortality Project

Sarah Jones provided an explanation of the Notice of Exemption. Patti Beard moved to approve the Notice of Exemption for the Tree Mortality Project. Kristin Lantz seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

d) Resolution 22-15, Mechanics Bank Account – Authorized User

Sarah Jones presented Resolution 22-15 which would authorize adding Donna Thomassen and Kristin Lantz to the Mechanics Bank Account. Tom Wehri moved to approve Resolution 22-15. Kristin Lantz seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

The Special Meeting adjourned at 4:14 p.m. to enter Closed Session.

CLOSED SESSION

The Board entered closed session at 4:15 p.m.

After closed session, Claudia Smith provided a report regarding the Board's action on lease negotiations and terms.

The regular portion of the Board Meeting resumed at 4:20 p.m.

DIRECTORS COMMENTS

No Directors comments were given.

FUTURE AGENDA ITEMS

Future agenda items to include – None.

ADJOURNMENT

The Special meeting was adjourned at 4:31 p.m. Tom Wehri moved to adjourn the special meeting. Patti Beard seconded, and the motion passed unanimously. The next regular meeting is scheduled for October 25, 2022, from, 4:00 p.m. to 6:00 p.m. at the RCD office conference room.

(Roll Call: Claudia Smith, Kristin Lantz, Patti Beard, and Tom Wehri)

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
REGULAR MEETING
OCTOBER 25, 2022**

CALL TO ORDER

The regular meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith 4:00 p.m. in the conference room at 281 Nevada Street in Auburn.

MEMBERS AND OTHERS PRESENT

Directors Present: Claudia Smith
Stephen (Steve) Jones
Kristin Lantz
Thomas (Tom) Wehri
Patricia (Patti) Beard

Directors Absent: Cathy Johnson

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Chris Robbins, NRCS District Conservationist
Jon Jue, Member of the Public

APPROVAL OF AGENDA

Tom Wehri moved to approve the agenda. Steve Jones seconded, and the motion passed unanimously.

PUBLIC COMMENT

No public comment was given.

APPROVAL OF PREVIOUS MINUTES

Approval of the August 23, 2022, and October 4, minutes were tabled for next regular Board meeting.

Patti Beard moved to approve the meeting minutes from the September 27, 2022 special Board meeting held on. Tom Wehri seconded, and the motion passes unanimously.

FINANCIAL REPORTS

Donna Thomassen presented the financial reports for September 2022. Tom Wehri moved to accept the financial reports as presented. Kristin Lantz seconded, and the motion passed unanimously.

AGENCY REPORTS

NRCS REPORT

Chris Robbins, NRCS District Conservationist provided an update on their end of fiscal year, new batching cycles, new budget and staffing.

BUSINESS

New Business:

a) Resolution 22-16, Reauthorizing Remote Meetings

Claudia Smith presented the information for Resolution 22-16 to allow virtual board meetings according to AB361.

Tom Wehri moved to approve Resolution 22-16 as presented. Patti Beard seconded, and the motion passed unanimously with 5 ayes.

b) Civil Rights Training

Chris Robbins, NRCS District Conservationist presented the Civil Rights training to the Board.

c) Election of Board Officers

Tom Wehri moved to nominate Claudia Smith as President and Steve Jones as Vice President and Kristin Lantz as Secretary. Patti Beard seconded, and the motion passed unanimously.

d) Recommendation of Placer County Resource Conservation District Board of Directors applicants to the Placer County Board of Supervisors

Claudia Smith introduced Jon Jue, applicant for the open Board seat. Steve Jones moved to recommend Jon Jue to the Placer County Board of Supervisors to fill the empty Board seat. Kristin Lantz seconded, and the motion passed unanimously.

e) Adoption of Amended and Restated By Laws of the Placer County Resource Conservation District

Sarah Jones proposed to remove the operations standing committee and change appointment of Board officers for before December 1st. Tom Wehri moved to adopt and reinstate the amended Board By Laws. Kristin Lantz seconded, and the motion passed unanimously.

f) Adoption of 2022 Placer County Resource Conservation Organization Chart

Sarah Jones explained the 21/22 updated Organization chart with new Forestry Project Manager position. Kristin Lantz moved to approve the updated 21/22 organization chart. Steve Jones seconded, and the motion passed unanimously.

g) Board Meeting Calendar

The Board agreed to cancel the regular November and December meetings. They will meet virtually on December 13th at 4:00 pm.

h) National Association of Conservation Districts (NACD) Pacific Regional Conference Presentation

Sarah Jones presented the presentation she created for the NACD Conference.

i) Executive Director Performance Evaluation

Claudia Smith presented Sarah Jones evaluation. Sarah declined the merit increase but will accept the cost-of-living increase. Steve Jones moved to approved Sarah Jones evaluation. Patti Beard seconded, and the motion passed unanimously.

Old Business:

STAFF REPORTS

District staff provided a written update of recent activities and project updates in the board packet.

DIRECTORS COMMENTS

Claudia Smith will attend the CARCD Board meeting as the District's Delegate. Claudia reported the lease for the new office will be signed this week.

Tom Wehri reported there will be new funding opportunities through NACD.

Sarah Jones proposed to host the Holiday party at Donna Thomassen's house. The Board gave Sarah direction to move forward with the planning.

FUTURE AGENDA ITEMS

Future agenda items to include: Approval to write off the SCRMC Debt.

CLOSED SESSION

The Board entered closed session at 5:57 pm. Claudia Smith reported the Board approved increases for two Chipper Program employees. Close session adjourned at 6:07 pm.

ADJOURNMENT

The regular meeting was adjourned at 6:11 pm. Tom Wehri moved to adjourn the regular meeting. Steve Jones seconded, and the motion passed unanimously. The next special meeting is scheduled for December 13, 2022, from, 4:00 pm to 6:00 pm via Zoom.

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
SPECIAL MEETING
DECEMBER 13, 2022**

CALL TO ORDER

The special meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith 4:00 p.m. in a Zoom online meeting.

MEMBERS AND OTHERS PRESENT

Directors Present: Claudia Smith
Stephen (Steve) Jones
Cathy Johnson
Kristin Lantz
Thomas (Tom) Wehri
Patricia (Patti) Beard

Directors Absent:

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee

APPROVAL OF AGENDA

Sarah Jones requested to remove items 5 and 7 from the agenda. Tom Wehri moved to approve the amended agenda. Steve Jones seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

PUBLIC COMMENT

No public comment was given.

FINANCIAL REPORTS

Donna Thomassen presented the financial reports for October 2022. Patti Beard moved to accept the financial reports as presented. Cathy Johnson seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

BUSINESS

New Business:

a) Resolution 22-17, Reauthorizing Remote Meetings

Claudia Smith presented the information for Resolution 22-17 to allow virtual board meetings according to AB361.

Tom Wehri moved to approve Resolution 22-17 as presented. Steve Jones seconded, and the motion passed unanimously with 6 ayes.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

b) Grants/funding updates

Sarah Jones provided an update on the below grants/agreements applications:

Placer County Air Pollution Control – Sub Grant

CalFire direct grants

Mosquito Fire

North Fork Phase 1B

c) Resolution 22-18

Sarah Jones presented the information for Resolution 22-18 to enter into an agreement with the State of California to carry out the Mosquito Fire Hazard Tree Mitigation – Phase 2 project. Tom Wehri moved to approve Resolution 22-18.

Cathy Johnson seconded, and the motion passed unanimously with 6 ayes.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

d) Resolution 22-19

Sarah Jones presented the information for Resolution 22-19 to enter into an agreement with the State of California to carry out the North Fork American River Shaded Fuel Break – Phase 1B project. Kristin Lantz moved to approve Resolution 22-19. Steve Jones seconded, and the motion passed unanimously with 6 ayes.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

e) Cost of Living Increase 2023

Sarah Jones presented the information for the 3% cost of living increase which was previously approved with the 22/23 annual budget. Kristin Lantz moved to approve the 3% cost of living increase, effective 1/1/2023. Patti Beard seconded, and the motion passed unanimously.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

Old Business:

DIRECTORS COMMENTS

Tom Wehri reported he attended the annual NACD Retreat. There is an opportunity to work with the Forest Service at a local level.

Kristin Lantz reported the CARCD Conference was great and beneficial.

Claudia Smith reported the District's Staff did a great job presenting at the CARCD Conference. Claudia also mentioned that due to health concerns the Districts Holiday party would be cancelled.

FUTURE AGENDA ITEMS

Future agenda items to include – Audit Review, SCRMC Write Off, Meeting Minutes approval, update on all current grants.

CLOSED SESSION

The Board entered closed session at 4:39 pm. Claudia Smith reported approving the Lease with Terry Manzer at 313B Nevada Street, Auburn for one year at \$1,650.00 a month. Close session adjourned at 4:44 pm.

ADJOURNMENT

The special meeting was adjourned at 4:46 pm. Patti Beard moved to adjourn the special meeting. Tom Wehri seconded, and the motion passed unanimously. The next regular meeting is scheduled for January 24, 2023, from, 4:00 pm to 6:00 pm at the RCD office conference room.

(Roll Call: Claudia Smith, Steve Jones, Cathy Johnson, Kristin Lantz, Tom Wehri and Patti Beard.)

Placer Resource Conservation District

Balance Sheet

As of November 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1050 Placer County Checking	603,142.88
1060 Mechanics Bank	13,151.01
1065 OPEB-PARS	193,525.92
Total Bank Accounts	\$809,819.81
Accounts Receivable	
1110 Accounts Receivable	741,289.31
Total Accounts Receivable	\$741,289.31
Other Current Assets	
1200 Prepaid Expenses	0.00
1203 Prepaid Rent	110.00
Total 1200 Prepaid Expenses	110.00
Total Other Current Assets	\$110.00
Total Current Assets	\$1,551,219.12
Fixed Assets	
1625 Machinery and Equipment	
1626 Machinery & Equipment - Original Cost	589,296.99
1627 Machinery & Equipment - Depreciation	-199,361.00
Total 1625 Machinery and Equipment	389,935.99
Total Fixed Assets	\$389,935.99
TOTAL ASSETS	\$1,941,155.11
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	151,004.10
Total Accounts Payable	\$151,004.10
Credit Cards	
2015 Mechanics Bank Credit Card (7708)	3,182.14
Total Credit Cards	\$3,182.14
Other Current Liabilities	
2100 Other Post-Employment Benefits	250,461.00
2215 Accrued Leaves Payable	30,946.82
2250 Deferred Revenues	
2256 Deferred Revenue - CALFire NF Phase II 5GA20108	495,707.11
2265 Deferred Revenue Forestry Mentorship Program	2,742.05
2275 Deferred Revenue - Tahoe Truckee Com Found	10,000.00

Placer Resource Conservation District

Balance Sheet

As of November 30, 2022

	TOTAL
Total 2250 Deferred Revenues	508,449.16
2280 Due to Placer Sierra Fire Safe Council	10,851.30
Total Other Current Liabilities	\$800,708.28
Total Current Liabilities	\$954,894.52
Total Liabilities	\$954,894.52
Equity	
3200 Net Assets	1,762,881.69
3205 Retained Earning Annual Adjustments	-30,946.82
Net Income	-745,674.28
Total Equity	\$986,260.59
TOTAL LIABILITIES AND EQUITY	\$1,941,155.11

Placer Resource Conservation District

Balance Sheet

As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1050 Placer County Checking	630,645.83
1060 Mechanics Bank	12,721.96
1065 OPEB-PARS	187,278.09
Total Bank Accounts	\$830,645.88
Accounts Receivable	
1110 Accounts Receivable	453,475.04
Total Accounts Receivable	\$453,475.04
Other Current Assets	
1200 Prepaid Expenses	0.00
1203 Prepaid Rent	110.00
Total 1200 Prepaid Expenses	110.00
1300 Security Deposit	4,076.80
Undeposited Funds	195,034.18
Total Other Current Assets	\$199,220.98
Total Current Assets	\$1,483,341.90
Fixed Assets	
1625 Machinery and Equipment	
1626 Machinery & Equipment - Original Cost	589,296.99
1627 Machinery & Equipment - Depreciation	-199,361.00
Total 1625 Machinery and Equipment	389,935.99
Total Fixed Assets	\$389,935.99
TOTAL ASSETS	\$1,873,277.89
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	49,478.67
Total Accounts Payable	\$49,478.67
Credit Cards	
2015 Mechanics Bank Credit Card (7708)	7,558.25

Placer Resource Conservation District

Balance Sheet

As of December 31, 2022

	TOTAL
Total Credit Cards	\$7,558.25
Other Current Liabilities	
2100 Other Post-Employment Benefits	250,461.00
2215 Accrued Leaves Payable	30,946.82
2250 Deferred Revenues	
2256 Deferred Revenue - CALFire NF Phase II 5GA20108	495,707.11
2265 Deferred Revenue Forestry Mentorship Program	2,742.05
2275 Deferred Revenue - Tahoe Truckee Com Found	10,000.00
Total 2250 Deferred Revenues	508,449.16
2280 Due to Placer Sierra Fire Safe Council	10,851.30
Total Other Current Liabilities	\$800,708.28
Total Current Liabilities	\$857,745.20
Total Liabilities	\$857,745.20
Equity	
3200 Net Assets	1,762,881.69
3205 Retained Earning Annual Adjustments	-30,946.82
Net Income	-716,402.18
Total Equity	\$1,015,532.69
TOTAL LIABILITIES AND EQUITY	\$1,873,277.89

Placer Resource Conservation District

A/R Aging Summary

As of December 31, 2022

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
California Department of Forestry & Fire			451,300.04			\$451,300.04
Efren Herrera			80.00			\$80.00
Jean Vion			80.00			\$80.00
Jimmer Arcularius		80.00				\$80.00
Placer County Parks and Open Spaces			1,155.00			\$1,155.00
Richard Critchfield			80.00			\$80.00
Robb Margrave		80.00				\$80.00
Ross Holcomb			80.00			\$80.00
Sierra Coordinated Resources Management Council					540.00	\$540.00
TOTAL	\$0.00	\$160.00	\$452,775.04	\$0.00	\$540.00	\$453,475.04



RESOLUTION 23-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLACER COUNTY RESOURCE CONSERVATION DISTRICT RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS FOR THE PLACER COUNTY RESOURCE CONSERVATION DISTRICT FOR THE PERIOD OF January 30, 2023 THROUGH February 28, 2023 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Placer County Resource Conservation District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of the District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act at Government Code section 54953(e) makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, such conditions now exist in the District, specifically, a statewide emergency for COVID-19 was declared on March 4, 2020 by Governor Newsom. The state of emergency must be ended by the governor or by concurrent resolution in the state legislature at “the earliest possible date that conditions warrant” pursuant to Government Code section 8629, however, no such action has been taken and the state of emergency remains in place as of today;



WHEREAS, the state of emergency continues to directly impact the ability of members to meet safely in person;

WHEREAS, conditions causing imminent risk to attendees has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District;

WHEREAS, The District is taking measures to ensure access to the public through video conferencing or teleconferencing options.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF PLACER COUNTY RESOURCE CONSERVATION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Imminent Risk. The Board hereby finds that a state of emergency now exists throughout the District based upon the governor's order, and that meeting in person will present imminent risks to the health and safety of attendees.

Section 3. Remote Teleconference Meetings. As a consequence of the existing state of emergency, the Board of Directors hereby finds that the District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the District shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953.

Section 4. Implementation. The Executive Director and legislative bodies of the Placer County Resource Conservation District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) February 28, 2023 or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the Placer County Resource Conservation District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.



PASSED AND ADOPTED by the Board of Directors of
The Placer County Resource Conservation District on this 30th
day of January, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Claudia Smith
Board Chair

Date

Placer Resource Conservation District

Transaction Report November - December, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	DEPARTMENT
Placer County Checking							
Beginning Balance							
11/01/2022	Journal Entry	121622DST		Check not cashed by Jason Graydon from 4/5/2022; PY Exp to be reissued	-Split-	40.00	
11/04/2022	Journal Entry	Pay Period 10		RCD Payroll PP#10 for the period ending October 21, 2022	-Split-	-41,984.32	
11/08/2022	Bill Payment (Check)	11229912	Raichel Vierra		2010 Accounts Payable	-83.75	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/08/2022	Bill Payment (Check)	11229899	Allison Erny		2010 Accounts Payable	-106.25	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229906	North Shore Leasing, LLC		2010 Accounts Payable	-128.70	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229903	Dawson Oil Company		2010 Accounts Payable	-144.72	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/08/2022	Bill Payment (Check)	11229896	Lewis Campbell		2010 Accounts Payable	-264.38	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229907	Parks Janitorial Services		2010 Accounts Payable	-275.00	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229908	Brian Pimentel		2010 Accounts Payable	-292.88	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229911	Verizon Wireless		2010 Accounts Payable	-363.76	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	112209914	Willis, Michael		2010 Accounts Payable	-93,800.00	40- Temporarily Restricted Funds:#8CA05240 Sac Headquarters Contract
11/08/2022	Bill Payment (Check)	11229909	Red Mountain Resource LLC		2010 Accounts Payable	-38,330.64	40- Temporarily Restricted Funds:#8GA21903 PCCF Block Grant
11/08/2022	Bill Payment (Check)	11229897	Commerce Printing		2010 Accounts Payable	-5,980.80	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning
11/08/2022	Bill Payment (Check)	11229895	Cal-Line Equipment		2010 Accounts Payable	-3,490.30	30 - Board Designated Funds:Chipper Cost Share
11/08/2022	Bill Payment (Check)	11229898	Cordi Craig		2010 Accounts Payable	-1,360.62	40- Temporarily Restricted Funds:COCO AMI
11/08/2022	Bill Payment (Check)	11229902	Maloney, Kathryn L.		2010 Accounts Payable	-936.40	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229905	NACD		2010 Accounts Payable	-775.00	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229901	Low, Kathryn		2010 Accounts Payable	-465.00	40- Temporarily Restricted Funds:Forestry Mentorship Financial Asst Prog
11/08/2022	Bill Payment (Check)	11229904	Darca Morgan		2010 Accounts Payable	-460.00	50-Fee for Services:ARD - Atwood Easement
11/08/2022	Bill Payment (Check)	11229900	Todd Jahangiri		2010 Accounts Payable	-422.50	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229913	White, Mark		2010 Accounts Payable	-20.00	10 - Operations:Fund #541 Subfund #570
11/08/2022	Bill Payment (Check)	11229910	Special District Risk Management Authority		2010 Accounts Payable	-47.50	10 - Operations:Fund #541 Subfund #570
11/14/2022	Payment	CS-093452	California Department of Forestry & Fire		1110 Accounts Receivable	10,891.71	40- Temporarily Restricted Funds:#5GG17186 CF CCI Fire Prevention & Education
11/14/2022	Deposit				-Split-	3,445.00	30 - Board Designated Funds:Chipper Cost Share
11/18/2022	Bill Payment (Check)	11230971	Nevada City Engineering, Inc.		2010 Accounts Payable	-1,975.00	40- Temporarily Restricted Funds:#5GA20108 - North Fork Phase II
11/18/2022	Bill Payment (Check)	11230975	Quintana, Camila		2010 Accounts Payable	-200.00	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program
11/18/2022	Bill Payment (Check)	11230969	Sarah Jones		2010 Accounts Payable	-348.42	10 - Operations:Fund #541 Subfund #570
11/18/2022	Journal Entry	Pay Period 11			-Split-	0.00	
11/18/2022	Journal Entry	JE210-0000726		Legal Services Rendered Oct 2022	-Split-	-855.00	10 - Operations:Fund #541 Subfund #570
11/18/2022	Journal Entry	Pay Period 11		RCD Payroll PP#11 for the period ending November 4, 2022	-Split-	-40,522.98	
11/18/2022	Bill Payment (Check)	11230980	Donna Thomassen		2010 Accounts Payable	-44.78	10 - Operations:Fund #541 Subfund #570
11/18/2022	Check	11230981	Elan Card Services, US Bank		2015 Mechanics Bank Credit Card (7708)	-7,008.21	
11/18/2022	Bill Payment (Check)	11230979	Special District Risk Management Authority		2010 Accounts Payable	-16,892.51	10 - Operations:Fund #541 Subfund #570
11/18/2022	Bill Payment (Check)	11230968	Far Western Anthropological Research Group,		2010 Accounts Payable	-6,407.89	40- Temporarily Restricted Funds:#5GA20108 - North Fork Phase II

Placer Resource Conservation District

Transaction Report November - December, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	DEPARTMENT
			Inc				
11/18/2022	Bill Payment (Check)	11230978	Secure Record Storage Inc.		2010 Accounts Payable	-45.00	10 - Operations:Fund #541 Subfund #570
11/18/2022	Bill Payment (Check)	11230976	Recology Auburn Placer		2010 Accounts Payable	-1,668.84	30 - Board Designated Funds:Green Waste Bin Cost Share
11/18/2022	Bill Payment (Check)	11230974	Placer Co Transportation Planning Agency		2010 Accounts Payable	-1,620.00	10 - Operations:Fund #541 Subfund #570
11/18/2022	Bill Payment (Check)	11230973	Christopher W Paulus		2010 Accounts Payable	-1,560.00	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning
11/18/2022	Bill Payment (Check)	11230970	Manzer, Terry		2010 Accounts Payable	-1,500.00	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/18/2022	Bill Payment (Check)	11230983	White, Mark		2010 Accounts Payable	-795.10	10 - Operations:Fund #541 Subfund #570
11/18/2022	Bill Payment (Check)	11230972	Pacific Gas & Electric		2010 Accounts Payable	-400.03	30 - Board Designated Funds:Chipper Cost Share
11/18/2022	Bill Payment (Check)	11230982	Wave Broadband		2010 Accounts Payable	-356.37	10 - Operations:Fund #541 Subfund #570
11/18/2022	Bill Payment (Check)	11230977	Riebes Auto Parts LLC		2010 Accounts Payable	-354.75	30 - Board Designated Funds:Chipper Cost Share
11/22/2022	Payment	CS094103	Placer Land Trust.		1110 Accounts Receivable	300.00	30 - Board Designated Funds:Track Chipper
11/22/2022	Deposit		Sarah Jones	Reimb from SJ for oversight in personal Amazon purchase	Uncategorized Expense	82.79	
11/22/2022	Deposit		Landowner Cost Share	Landowner contributions to 11/22; Free as of 11/9-12/31	4080 CONTRIBUTED SUPPORT:Chipping Service Contributions	680.00	30 - Board Designated Funds:Chipper Cost Share
11/23/2022	Journal Entry	121624DST		Legal Fees rendered Sept 2022	-Split-	-1,068.75	
11/28/2022	Journal Entry	JE210-0000732		Employee health ins prem deductions from payroll revolving to districts operating fund	-Split-	1,453.24	
11/30/2022	Deposit		Placer County CEO		-Split-	1,446.27	10 - Operations:Fund #541 Subfund #570
11/30/2022	Deposit	INTEREST	Placer County Auditor/Controller	Interest Earned	5070 EARNED REVENUES:Interest Income	856.33	10 - Operations:Fund #541 Subfund #570
12/01/2022	Journal Entry	12012022DST		Checks not cashed by Hankins (\$60); Santellano (\$20) and Corral (\$20)	-Split-	100.00	
12/01/2022	Expense	JE210-0000745	Fleet Focus		6217 EXPENSES:Materials & Supplies:Fuel	-1,869.74	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
12/02/2022	Journal Entry	Pay Period 12		RCD Payroll PP#12 for the period ending November 18, 2022	-Split-	-41,100.92	
12/08/2022	Bill Payment (Check)	11233866	Willis, Michael		2010 Accounts Payable	-	40- Temporarily Restricted Funds:#8CA05240 Sac Headquarters Contract
12/08/2022	Bill Payment (Check)	11233858	Riebes Auto Parts LLC		2010 Accounts Payable	-2,388.25	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
12/08/2022	Bill Payment (Check)	11233852	Gold Rush Chevrolet		2010 Accounts Payable	-1,710.70	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
12/08/2022	Bill Payment (Check)	11233847	California Special Districts Association		2010 Accounts Payable	-1,287.00	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233853	Maloney, Kathryn L.		2010 Accounts Payable	-936.40	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233864	White, Mark		2010 Accounts Payable	-795.10	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233850	Espinola, Katie P.		2010 Accounts Payable	-482.28	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233849	Allison Erny		2010 Accounts Payable	-429.18	40- Temporarily Restricted Funds:#5GA21116 Storm Impacts
12/08/2022	Bill Payment (Check)	11233862	Verizon Wireless		2010 Accounts Payable	-363.76	40- Temporarily Restricted Funds:PC - Probation Chipper Program
12/08/2022	Bill Payment (Check)	11233855	Parks Janitorial Services		2010 Accounts Payable	-275.00	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233848	Lewis Campbell		2010 Accounts Payable	-272.50	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment (Check)	11233846	Dawn Blake		2010 Accounts Payable	-200.00	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program
12/08/2022	Bill Payment (Check)	11233851	Hannah Fertel		2010 Accounts Payable	-200.00	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program
12/08/2022	Bill Payment (Check)	11233856	Brian Pimentel		2010 Accounts Payable	-176.75	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance
12/08/2022	Bill Payment (Check)	11233854	North Shore Leasing, LLC		2010 Accounts Payable	-128.70	10 - Operations:Fund #541 Subfund #570
12/08/2022	Bill Payment	11233857	Recology Auburn		2010 Accounts Payable	-126.51	30 - Board Designated

Placer Resource Conservation District

Transaction Report November - December, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	DEPARTMENT
12/08/2022	(Check) Bill Payment	11233860	Placer Staples Credit Plan		2010 Accounts Payable	-122.53	Funds:Chipper Cost Share 10 - Operations:Fund #541 Subfund #570
12/08/2022	(Check) Bill Payment	11233845	Auburn Hardware & Rental, LLC		2010 Accounts Payable	-120.57	30 - Board Designated Funds:Chipper Cost Share
12/08/2022	(Check) Bill Payment	11233865	White, Mark		2010 Accounts Payable	-70.00	10 - Operations:Fund #541 Subfund #570
12/08/2022	(Check) Bill Payment	11233859	Secure Record Storage Inc.		2010 Accounts Payable	-45.00	10 - Operations:Fund #541 Subfund #570
12/08/2022	(Check) Bill Payment	11233863	Raichel Vierra		2010 Accounts Payable	-40.00	10 - Operations:Fund #541 Subfund #570
12/08/2022	(Check) Bill Payment	11233861	Donna Thomassen		2010 Accounts Payable	-40.00	10 - Operations:Fund #541 Subfund #570
12/10/2022	Check	JE210-0000697	Placer County CEO Fiscal Unit	To distribute the 2022/23 SB2557 Property Tax Admin Fees charged for the 2020/21 costs to the Auditor, Tax Collector, Assessor and Assessment Appeals Board	6335 EXPENSES:Property Tax Admin	-7,990.14	10 - Operations:Fund #541 Subfund #570
12/10/2022	Expense	JE210-0000718	LAFCO		6192 EXPENSES:LAFCO Fees	-4,150.10	10 - Operations:Fund #541 Subfund #570
12/10/2022	Journal Entry	12012023DST-2		Pursuant to a 2012 County Counsel Opinion, our County is now spreading R&T 5151 refund interest to the current year AB8 factors. Current year 5151 Interest distribution	-Split-	-1.04	
12/12/2022	Expense	JE210-0000740	Placer County CEO Fiscal Unit		6010 EXPENSES:Accounting, Bookkeeping & Audit	-7,159.30	10 - Operations:Fund #541 Subfund #570
12/14/2022	Payment		NRCS		1110 Accounts Receivable	10,827.43	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance
12/14/2022	(Check) Bill Payment	11234360	Auburn Creekside LLC		2010 Accounts Payable	-7,338.24	10 - Operations:Fund #541 Subfund #570
12/15/2022	Deposit				-Split-	82,397.32	30 - Board Designated Funds:Chipper Cost Share
12/16/2022	Journal Entry	Pay Period 13		RCD Payroll PP#13 for the period ending December 2, 2022	-Split-	-40,472.84	
12/19/2022	Deposit		Placer County CEO		5005 EARNED REVENUES:Property Tax Revenues	7,782.98	
12/19/2022	Journal Entry	Pay Period 16		Transfer from payroll w/holding for insurance premiums	-Split-	1,748.86	
12/20/2022	(Check) Bill Payment	11235806	California Physicians Service/Blue Shield of CA		2010 Accounts Payable	-289.50	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235807	California Physicians Service/Blue Shield of CA		2010 Accounts Payable	-289.50	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235816	Wave Broadband		2010 Accounts Payable	-416.30	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235811	Pacific Gas & Electric		2010 Accounts Payable	-730.17	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235809	California Physicians Service/Blue Shield of CA		2010 Accounts Payable	-1,026.00	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235812	Christopher W Paulus		2010 Accounts Payable	-1,560.00	40- Temporarily Restricted Funds:#8GG19100 Calfire- Prescribed Burning
12/20/2022	(Check) Bill Payment	11235813	Placer Co Transportation Planning Agency		2010 Accounts Payable	-1,620.00	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235810	Manzer, Terry		2010 Accounts Payable	-1,650.00	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
12/20/2022	(Check) Bill Payment	11235814	Special District Risk Management Authority		2010 Accounts Payable	-19,598.76	10 - Operations:Fund #541 Subfund #570
12/20/2022	(Check) Bill Payment	11235808	California Physicians Service/Blue Shield of CA		2010 Accounts Payable	-1,134.00	10 - Operations:Fund #541 Subfund #570
12/20/2022	Deposit		Placer County CEO	To apportion the 2022/23 Teeter 55% allocation	5005 EARNED REVENUES:Property Tax Revenues	251,544.18	10 - Operations:Fund #541 Subfund #570
12/20/2022	Deposit		Placer County CEO		5005 EARNED REVENUES:Property Tax Revenues	10,480.56	10 - Operations:Fund #541 Subfund #570
12/22/2022	Check	11235815	Elan Card Services, US Bank		2015 Mechanics Bank Credit Card (7708)	-5,751.81	
12/30/2022	Journal Entry	Pay Period 14		RCD Payroll PP#14 for the period ending December 16, 2022	-Split-	-39,337.92	
12/31/2022	Deposit		Placer County Auditor/Controller		5070 EARNED REVENUES:Interest Income	1,054.13	10 - Operations:Fund #541 Subfund #570
12/31/2022	Expense				6195 EXPENSES:Legal Fees	-1,570.50	10 - Operations:Fund #541 Subfund #570

Placer Resource Conservation District

Transaction Report November - December, 2022

DATE	TRANSACTION NUM TYPE	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	DEPARTMENT
Total for Placer County Checking					\$ -	
					226,657.86	
Mechanics Bank						
Beginning Balance						
11/01/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/01/2022	Deposit	Jesse Toste	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/02/2022	Expense	Gold Rush Chevrolet	Truck repair	6340 EXPENSES:Repair & Maintenance	-502.86	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/03/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.30	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/03/2022	Expense	Applied Industrial Technologies	Repairs & Maintenance	6340 EXPENSES:Repair & Maintenance	-206.46	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/03/2022	Deposit		System-recorded deposit for QuickBooks Payments	-Split-	200.00	
11/04/2022	Deposit	Jeff Root	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/04/2022	Expense	Trucksmart, Inc.	Parts for toolbox installed on truck	6220 EXPENSES:Materials & Supplies:Shop Supplies & Equipment < \$500	-45.70	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/04/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/04/2022	Expense	Maita Ford Mercury	Oil for trucks	6340 EXPENSES:Repair & Maintenance	-15.77	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/04/2022	Expense	Gold Rush Chevrolet	1GTHK23D16F232314; HVAC Controller replaced, Replaced HVAC Blower, Tire presure check	6340 EXPENSES:Repair & Maintenance	-265.39	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/06/2022	Deposit	Janelle Avila	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/06/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/06/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-12.85	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/06/2022	Deposit		System-recorded deposit for QuickBooks Payments	-Split-	400.00	
11/07/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/07/2022	Deposit	Jacob Weinberg	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/08/2022	Deposit	Anna Tortosa	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/08/2022	Expense	Crystal Clean	Truck oil change	6340 EXPENSES:Repair & Maintenance	-290.00	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program
11/08/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/09/2022	Deposit	Jim Scott	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/09/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/11/2022	Deposit	Gary Lorensen	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/11/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.57	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/16/2022	Deposit	Steven Chriss	System-recorded deposit for QuickBooks Payments	Undeposited Funds	96.00	
11/16/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-3.03	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/21/2022	Deposit	Rendi Hodge	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	
11/21/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-0.80	40- Temporarily Restricted Funds:PC - Probation Chipper Program
11/22/2022	Deposit	Nicholas Poole	System-recorded deposit for QuickBooks Payments	Undeposited Funds	88.00	
11/22/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.80	40- Temporarily Restricted Funds:PC - Probation Chipper Program
12/07/2022	Expense	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.89	40- Temporarily Restricted Funds:PC - Probation Chipper Program
12/07/2022	Deposit	Abbas Mehddi	System-recorded deposit for QuickBooks Payments	Undeposited Funds	160.00	30 - Board Designated Funds:Chipper Cost Share
12/09/2022	Expense	Barebones	XX5512 CHK PURCHASE BAREBONES WORKWE AUBURN CA 76454575 096363	6221 EXPENSES:Materials & Supplies:Uniforms/Safety	-150.00	30 - Board Designated Funds:Chipper Cost Share
12/12/2022	Expense	Auburn Saw Inc.	Chipper Supplies (tools to resharpen blades)	6220 EXPENSES:Materials &	-25.71	40- Temporarily Restricted

Placer Resource Conservation District

Transaction Report
November - December, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	DEPARTMENT
12/14/2022	Expense		Ace Welding	Supplies to fix gate damaged in the field	Supplies:Shop Supplies & Equipment < \$500 6220 EXPENSES:Materials & Supplies:Shop Supplies & Equipment < \$500	-28.60	Funds:#5GG19134 Placer County Chipper Program 30 - Board Designated Funds:Chipper Cost Share
12/14/2022	Expense		Home Depot	Supplies to fix gate damaged in field	6220 EXPENSES:Materials & Supplies:Shop Supplies & Equipment < \$500	-101.06	30 - Board Designated Funds:Chipper Cost Share
12/28/2022	Expense		Barebones	Chad Rain Gear	6221 EXPENSES:Materials & Supplies:Uniforms/Safety	-278.79	30 - Board Designated Funds:Chipper Cost Share
Total for Mechanics Bank						\$ -375.00	
OPEB-PARS							
Beginning Balance							
11/30/2022	Journal Entry	JE12192022DST		July - November US Bank & PARS fee	-Split-	7,009.79	10 - Operations:Fund #541 Subfund #570
11/30/2022	Journal Entry	JE12192022DST		July - November US Bank & PARS fee	-Split-	-457.36	10 - Operations:Fund #541 Subfund #570
12/31/2022	Journal Entry	Pay Period 15		December Negative Earnings	-Split-	-6,156.59	10 - Operations:Fund #541 Subfund #570
12/31/2022	Journal Entry	Pay Period 15		December US Bank & PARS fee	-Split-	-91.24	10 - Operations:Fund #541 Subfund #570
Total for OPEB-PARS						\$304.60	
TOTAL						\$ -	
						226,728.26	

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT
FINANCIAL STATEMENTS**

**With
INDEPENDENT AUDITOR'S REPORT THEREON**

June 30, 2022

DRAFT January 27, 2023 DRAFT

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

District Principal Officers
June 30, 2022

Board of Directors

Claudia Smith	Chair
Christine Johnson	Vice Chair
Steve Jones	Secretary/Treasurer
Thomas Wehri	
Patricia Beard	
Cathy Johnson – assumed office April 27, 2020	
Kristin Lantz – assumed office April 27, 2020	
Steve Garcia – term ended December 11, 2020	
Mica Heilmann – term expired November 30, 2020	

Operations

Sarah Jones Executive Director

DRAFT January 27, 2023 DRAFT

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

FINANCIAL STATEMENTS

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DRAFT January 27, 2023 DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Placer County Resource Conservation District
Auburn, California

Report on the Financial Statements

We have audited the accompanying financial statements of Placer County Resource Conservation District, as of and for the year ended June 30, 2022, as listed in the table of contents, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Directors
Placer County Resource Conservation District
Auburn, California

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Placer County Resource Conservation District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinion on the basic financial statements is not affected by this omission.

Fechter & Company
Certified Public Accountants

Sacramento, California
January __, 2023

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
BALANCE SHEET AND STATEMENT OF NET POSITION**

JUNE 30, 2022

	General Fund	Adjustments	Net Position
ASSETS			
Cash and investments	\$ 654,893	\$ -	\$ 654,893
Receivables	1,677,152	-	1,677,152
Prepaid expenses	20,662	-	20,662
Capital assets, net of accumulated depreciation		404,436	404,436
Total assets	\$ 2,352,706		2,757,142
Deferred outflows of resources - pension	-	107,721	107,721
Deferred outflows of resources - OPEB	-	33,985	33,985
LIABILITIES			
Accounts payable	\$ 337,890	-	337,890
Deferred revenues	506,558	-	506,558
Accrued payroll	102,772	-	102,772
OPEB payable	-	255,327	255,327
Net pension liability	-	255,260	255,260
Total liabilities	947,220		1,457,807
Deferred inflows of resources - pension	-	223,747	223,747
Deferred inflows of resources - OPEB	-	2,264	2,264
FUND BALANCES			
Non-spendable	20,662	(20,662)	-
Assigned	-	-	-
Unassigned	1,384,824	(1,384,824)	-
Total fund balances	1,405,486	(1,384,824)	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,352,706		
NET POSITION		\$ (1,384,824)	\$ 1,215,030

The accompanying footnotes are an integral part of these financial statements

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES AND NET POSITION
FOR THE YEAR ENDED
JUNE 30, 2022**

REVENUES	<u>General Fund</u>	<u>Adjustments</u>	<u>Activities</u>
Intergovernmental grants and contracts	\$ 2,832,659	\$ -	\$ 2,832,659
Charges for services	95,999	-	95,999
Taxes & assessments	459,851	-	459,851
Interest income	1,381	-	1,381
Rental income	9,396	-	9,396
Other income	10,377	-	10,377
Total general revenue	<u>3,409,663</u>	<u>-</u>	<u>3,409,663</u>
 EXPENDITURES			
Salaries and benefits	1,086,566	36,175	1,122,741
Services and supplies	1,990,803	47,389	2,038,192
Capital outlay	-	-	-
Total expenditures/expenses	<u>3,077,369</u>	<u>83,564</u>	<u>3,160,933</u>
 EXCESS OF REVENUES OVER EXPENDITURES			
	<u>332,294</u>	<u>(83,564)</u>	<u>248,730</u>
 Other Financing Sources (Uses)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of Revenues and Other Sources Over Expenditures and Other Uses			
	<u>332,294</u>	<u>(83,564)</u>	<u>248,730</u>
 FUND BALANCES AND NET POSITION			
Fund Balance/Net Position Beginning of year	<u>1,073,192</u>	<u>(106,891)</u>	<u>966,301</u>
Fund Balance/Net Position End of year	<u>\$ 1,405,486</u>	<u>\$ (190,455)</u>	<u>\$ 1,215,031</u>

The accompanying footnotes are an integral part of these financial statements

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 1: ORGANIZATION

Placer County Resource Conservation District (the District) was formed in 1947 as a special district under Division 9 of the California Public Resources Code. The District's financial and administrative functions are governed by a seven-member Board of Directors appointed (at District's request) by the Placer County Board of Supervisors.

The District develops and enables programs in partnership with others that assist private land owners and public agencies to accomplish the goal of conserving natural resources.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide 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 flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

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. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Equipment is depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final balanced budget for each fiscal year.

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property Taxes (continued)

and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Compensated Absences

Vested or accumulated vacation and sick leave that are expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability.

Cash and Cash Equivalents

The District maintains a cash balance with the Treasurer of Placer County in an interest-bearing pooled investment account. All cash invested is within the State statutes.

Accounts Receivable

The District believes its accounts receivable to be fully collectible, and accordingly, no allowance for doubtful accounts is necessary.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds. Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the District’s highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Restricted fund balance* - This fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- *Assigned fund balance* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s debt service, special revenue, and capital projects funds.
- *Unassigned fund balance* – the residual classification for the District’s General Fund that includes 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 District’s Board establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted fund balance resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, the District considers committed amounts to be used first, then assigned amounts, and then unassigned amounts.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

Pensions

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

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 3: CASH AND CASH EQUIVALENTS

The District cash balance of \$556,028 at June 30, 2022 was held in the County of Placer Treasury. At June 30, 2022 the District was no longer in a dry funding (deficit cash) position with Placer County. The County charges the District a nominal interest rate if the District is ever in a dry funding position throughout the year.

NOTE 4: CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2022 are as follows:

	Balance July 1, 2021	Additions	Transfers/ Disposals	Balance, June 30, 2022
Equipment	\$ 586,834	\$ -	\$ -	\$ 586,834
Accumulated Depreciation	(135,009)	(47,389)	-	(182,398)
Capital Assets, Net	<u>\$ 451,825</u>	<u>\$ (47,389)</u>	<u>\$ -</u>	<u>\$ 404,436</u>

Depreciation expense for the fiscal year ended June 30, 2022 was \$47,389, charged to the natural resource conservation activity.

NOTE 5: DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue code section 457. The contributory plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan only accepts employee contributions, the District is currently not contributing on behalf of the employees.

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. Effective on January 1, 2013, in accordance with Public Employees' Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as 2% at age 62. The District participates in the miscellaneous 2% at 55 risk pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS requires agencies with less than 100 active members in

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

the plan to participate in the risk pool.

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN (continued)

All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. A menu of benefits provided as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, 95814.

Funding Policy

Annual employee contributions for active plan members are calculated at 7% (classic) and 6.25% (PEPRA) of covered salary. The District pays the employees' share of contributions. The District is required to contribute at an actuarially determined rate. The required employer contribution rate for 2021/22 was 10.484% (classic) and 7.73% (PEPRA). Effective on January 1, 2015 all employees pay 50% of the employee- paid member contribution. The contribution requirements of the plan members and the District are established and may be amended by CalPERS. The District's contributions for the year ended June 30, 2022 was \$33,990, which were equal to the required contributions each year.

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 the 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 District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2022, the contributions recognized as part of pension expense was \$47,559.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN (continued)

Pension Liabilities, Pension Expenses amt Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$255,260 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$96,434 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ -
Adjustment due to differences in proportions	1,361	7,293
Net differences between projected and actual earnings on pension plan investments	-	193,157
Differences between expected and actual experiences	24,813	-
Differences between the employer's contributions and the proportionate share of contributions	-	23,295
Pension contributions subsequent to measurement date	47,559	-
	\$ 73,733	\$ 223,745

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN (continued)

Pension Liabilities, Pension Expenses amt Deferred Outflows/Inflows of Resources
Related to Pensions (continued)

\$47,559 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2023	\$ 51,266
2024	47,209
2025	45,717
2026	53,379
Total	<u>\$197,571</u>

Actuarial Assumptions

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

Valuation date	June 30, 2021
Measurement date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.50%
Payroll growth	3.00%
Projected salary increase	3.3% - 14.2%

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2016 through June 30, 2019.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN (continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions (continued)

The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Real Return Years 1-10	Real Return Years 11+
Global Equity	50.00	4.80%	5.98%
Global Fixed Income	28.00	1.00%	2.62%
Inflation Sensitive	0	.77%	1.81%
Private Equity	8.00	6.30%	7.23%
Real Estate	13.00	3.75%	4.93%
Liquidity	1.0%	0	(.92)%

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 6: DEFINED BENEFIT RETIREMENT PLAN (continued)

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

The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’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 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 385,490	\$ 221,270	\$ 85,513

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

NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Administration and Benefits Provided

The District administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The District provides lifetime medical benefits to three retirees. The District’s contribution toward medical insurance coverage is capped at \$950 per month and is not intended to increase. The District’s contribution can be used towards the medical benefits of the retirees, their spouses, and can continue to the surviving spouse upon death of the retiree.

District OPEB investment policy

The District participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (PARS Trust), a single employer irrevocable trust established to fund other postemployment benefits. The PARS Trust is approved by the Internal Revenue Code Section 115 and invests funds in equity, bond, and money market mutual funds. The Fire Chief or designee is the District’s Plan Administrator. Copies of PARS Trust annual financial report may be obtained from PARS at 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

The contributions to the OPEB plan are based on pay-as-you-go financing requirements, with an additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the PARS Trust, set up for this purpose, to the extent funded. The purpose of this funding policy is to manage the District's OPEB obligations while at the same time maintaining as much flexibility as possible to adjust for changing budgetary considerations.

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2022, the following employees were covered by the benefit terms:

- Retired employees – 3
- Active employees – 0

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Medical cost trend	5-6% increases
Discount rate	4%

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

Sensitivity of the District's Net OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total 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 3.00	Discount Rate 4.00	1% Increase 5.00
District's net OPEB plan liability	\$ 308,866	\$ 264,138	\$ 225,867

Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total 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	Current Trend Rate	1% Increase
District's net OPEB plan liability	\$ 222,258	\$ 264,138	\$ 312,544

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022 the District recognized OPEB expense of \$(175,664). OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions. At June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

Total OPEB liability -June 30, 2021	\$ 264,138
Benefit payments	
Interest	
Administrative expenses	
Investment income	(8,811)
Total OPEB liability - June 30, 2022	\$ 255,327

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 33,210
2024	(775)
2025	(714)
2026	
Total	<u>\$ 31,721</u>

NOTE 8: RISK OF LOSS

Placer County Resource Conservation District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2022 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

NOTE 9: CONTINGENCIES

The District's federal and state funds which are for specific purposes are subject to review and audit by the various grantor agencies. These audits, if they were to occur, could generate expenditure disallowances under terms of the grants, which would require reimbursements by the District. The ultimate results of such audits and potential expenditure disallowances, if any, cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

NOTE 10: OPERATING LEASES

Effective July 1, 2019, the District entered into a three-year property lease for chipper operations. The lease term extends through June 30, 2022 payable in monthly installments of \$1,500. The District shall pay all charges for gas, electricity, telephone and utilities on the leased premises. The District signed a new commercial office lease for a three-year term, effective March 1, 2020 for its administrative operations. The rent is \$1,527, increasing to \$1,572.80 on 3/1/2021 and ending at \$1,620 on 3/1/2022. Finally, a copier lease was entered into for a three year term with monthly base payments of \$128.70. The District expended a total of \$37,062 in the fiscal year ended June 30, 2022 for its existing operating leases.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 10: OPERATING LEASES (continued)

Future minimum lease obligations are as follows:

Year Ended June 30	
2023	14,504
2024	<u>450</u>
Total	<u>\$ 14,954</u>

NOTE 13: COVID CONSIDERATIONS

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with high transmission rates.

The District has responded to the pandemic by limiting in-person contact at the District's office, requiring interactions with the general public be limited, where possible, to online and working with staff to maintain physical distancing while maintaining adequate staff to maintain operational capacity. The State of California paused access to inmate labor used by the Chipper Program in April 2020, the program was resumed in October 2020 with in-house crews.

The long-term economic impact in the State of California has not been determined and therefore any potential long-term impact on the District is not yet known.

NOTE 14: SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 30, 2023, the date these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT January 27, 2023 DRAFT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
FOR THE YEAR ENDED
JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental grants and contracts	\$ 3,007,979	\$ 3,007,979	\$ 2,832,659	\$ (175,320)
Charges for services	85,000	85,000	95,999	10,999
Taxes & assessments	443,000	443,000	459,851	16,851
Interest income	2,000	2,000	1,381	(619)
Rental income	20,000	20,000	9,396	(10,604)
Other income	-	-	10,377	10,377
Total general revenue	<u>3,557,979</u>	<u>3,557,979</u>	<u>3,409,663</u>	<u>(158,693)</u>
EXPENDITURES				
Salaries and benefits	1,146,816	1,146,816	1,086,566	60,250
Services and supplies	2,022,911	2,022,911	1,990,803	32,107
Capital outlay	-	-	-	-
Total expenditures/expenses	<u>3,169,727</u>	<u>3,169,727</u>	<u>3,077,369</u>	<u>92,358</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ 388,252</u>	<u>\$ 388,252</u>	<u>\$ 332,294</u>	<u>\$ (251,050)</u>

See Independent Auditors Report and the accompanying Footnote To Statement Of Revenues And Expenditures
and Changes In Fund Balances - Budget And Actual

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT
FOOTNOTE TO STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
June 30, 2022**

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

The District is required to prepare a budget each year based on estimates of revenues and expected expenditures. The budget is adopted on a basis consistent with generally accepted accounting principles. The legal level of budgetary control is exercised at the budget unit (departmental) level. All changes to the budget during the year are reflected in these financial statements and require the approval of the Board of Directors. All unencumbered appropriations lapse at the end of each fiscal year. The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors

DRAFT January 27, 2023 DRAFT

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – PENSIONS
June 30, 2022**

Last 10 Fiscal Years*:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2020	FY 2020
District's proportion of the net pension liability	0.003420%	0.007810%	0.003129%	0.007790%	0.003150%	0.003180%
District's proportionate share of the net pension liability	\$ 212,689	\$ 214,303	\$ 270,766	\$ 311,251	\$ 326,848	\$ 345,780
District's covered employee payroll	305,142	201,344	201,344	170,258	165,203	159,338
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	69.70%	106.44%	134.48%	182.81%	197.85%	217.01%
Plan Fiduciary net position as a percentage of the total pension liability	83.04%	80.25%	75.58%	74.50%	74.07%	71.53%

* Amounts presented above were determined as of 6/30.
Additional years will be presented as they become available.

CALPERS - Schedule of District Contributions

Last 10 Fiscal Years*:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Actuarially determined contribution	\$ 31,580	\$ 41,681	\$ 18,791	\$ 9,588	\$ 9,712	\$ 12,119
Total action contribution	(31,580)	(41,681)	(18,791)	(9,588)	(9,712)	(12,119)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 305,142	\$ 201,344	\$ 201,344	\$ 170,258	\$ 165,203	\$ 159,338
Contributions as a percentage of covered employee payroll	10.35%	20.70%	9.33%	5.63%	5.88%	7.61%

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – OPEB
June 30, 2022**

DRAFT January 27, 2023 DRAFT

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: Placer

From: (Public Agency): Placer County Resource Conservation District

11641 Blocker Dr., Suite 120

Auburn, CA 95603

(Address)

Project Title: Prescribed Burning on Private Lands

Project Applicant: Placer County Resource Conservation District (Placer RCD)

Project Location - Specific:

T13N R09E Section 9, 10, and 16 MDBM; Greenwood USGS 7.5' Quad

Project Location - City: Applegate

Project Location - County: Placer

Description of Nature, Purpose and Beneficiaries of Project:

The project was funded by CAL FIRE to increase the pace and scale of prescribed burning throughout the state to improve fire resilience and forest/community health. The project will serve as an opportunity to equip private landowners with the knowledge and skills to use prescribed burning as a fuels management tool, decrease fuel continuity, and reduce the probability of catastrophic wildfire. The proposed project benefits private landowners, suppression resources, and the ecological integrity of the state's forestlands. This site is a premier candidate for prescribed burning as it is a follow-up treatment for a large-scale fuels reduction project.

Name of Public Agency Approving Project: Placer County Resource Conservation District

Name of Person or Agency Carrying Out Project: Placer County Resource Conservation District

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: Categorical Exemption, Class 4
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Placer RCD is proposing the qualification of exemption from a comprehensive CEQA analysis under the Class 4 category for minor alterations to land. The project involves a low intensity prescribed underburn to improve community fire resiliency, reduce risks to first responders during a wildfire, and preserve the ecological integrity of the property when a wildfire ignites. The site is located on the ridgetop above a steep and densely vegetated river canyon. The burn plan will identify hazard mitigation tactics and ensure the conservation of ecological and cultural resources. Under the specified prescription, the burn will have low velocity and minimal heat, resulting in the combustion of fine fuels only and not threatening the forest ecosystem. The proposed unit is located in a developed area surrounded by roads and homes. The proposed project will not result in the taking of endangered, rare, or threatened plant or animal species or result in significant erosion and sedimentation of surface waters.

Lead Agency

Contact Person: Cordi Craig

Area Code/Telephone/Extension: 530/390-6680

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

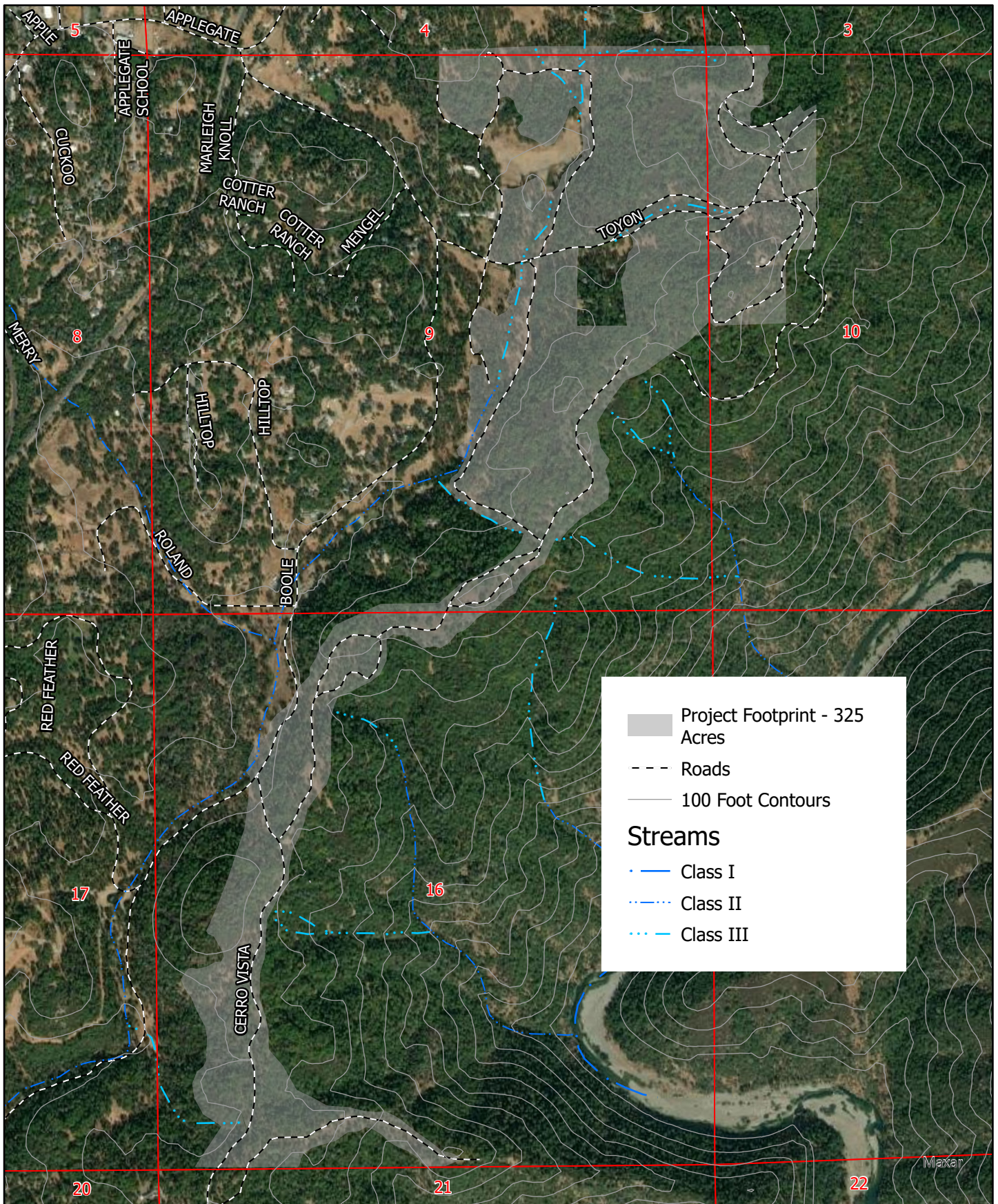
Signature: _____ Date: _____ Title: Prescribed Fire Program Manager

▪ Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____

Placer Co. Coordinated Fuel Break T13N R9E Sections 9, 10, and 16 MDBM Greenwood USGS 7.5' Quad



Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency

Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____


Signed by Lead Agency Signed by Applicant

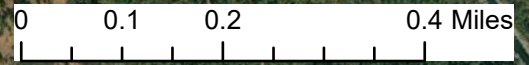
Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____

Prescribed Burning on Private Lands Pilot Program Project Map



 PropertyBoundary



Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency

Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

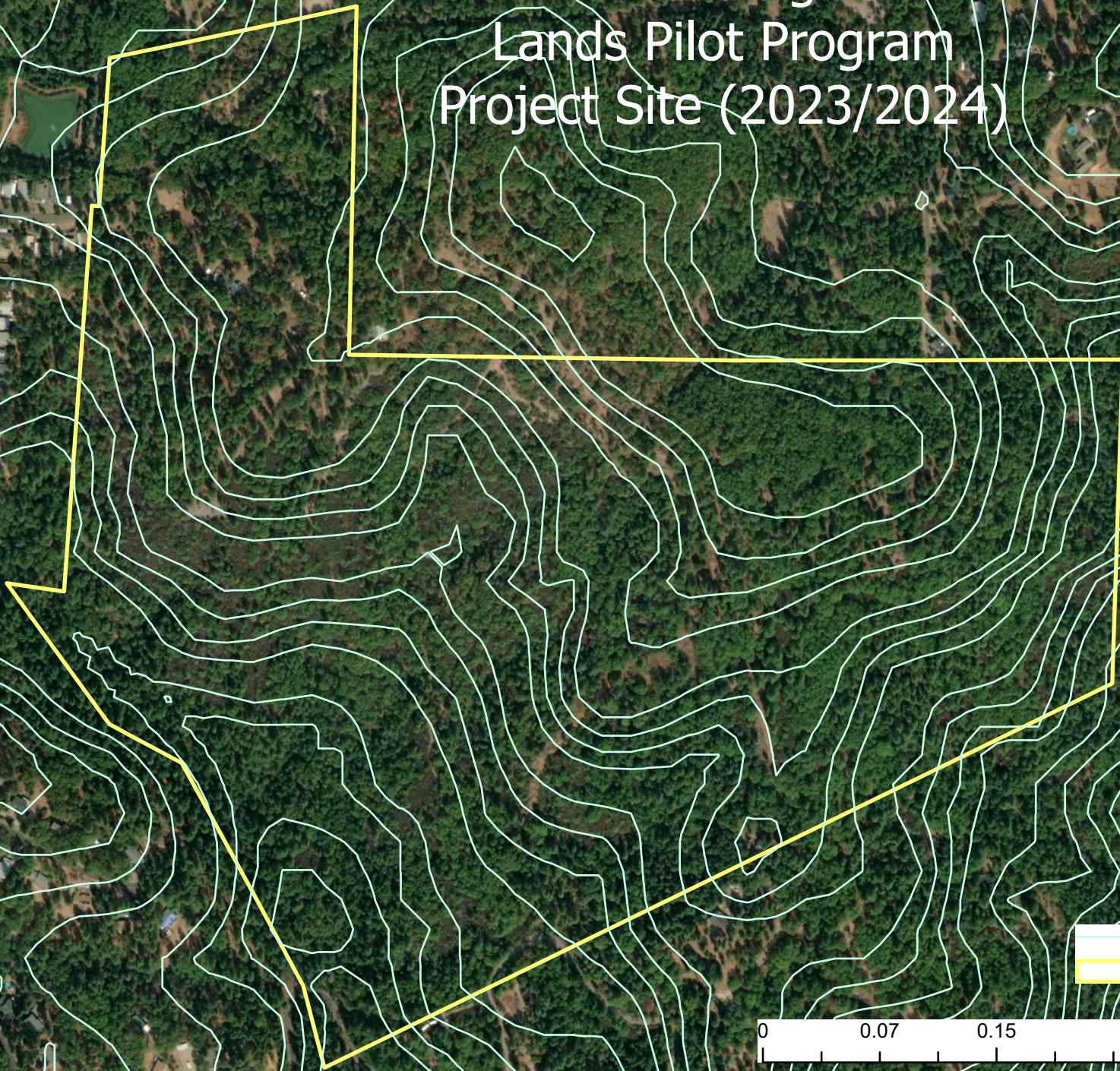
Signature: _____ Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

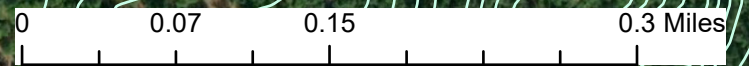
Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____

Prescribed Burning on Private Lands Pilot Program Project Site (2023/2024)



20_Foot_Contours
PropertyBoundary





RESOLUTION NO. 23-02

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PLACER COUNTY RESOURCE CONSERVATION DISTRICT,
STATE OF CALIFORNIA**

WHEREAS, the Governor of the State of California in cooperation with the California State Legislature has enacted State of California Climate Investment, which provides funds to the State of California and its political subdivisions for fire prevention programs; and

WHEREAS, the State Department of Forestry and Fire Protection (CAL FIRE) has been delegated the responsibility for the administration of the program within the State, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program, and

WHEREAS, the applicant will enter into an agreement with the State of California to carry out the "Placer County Post-Fire Restoration" (4614303) project;

NOW, THEREFORE, BE IT RESOLVED that the Placer County Resource Conservation District:

1. Approved the filing of an application for "California Climate Investment Fire Prevention Grant Program; and
2. Certifies that said applicant has or will have sufficient funds to operate and maintain the project; and
3. Certifies that funds under the jurisdiction of the Placer County Resource Conservation District Board of Directors are available to begin the project.
4. Certifies that said applicant will expend grant funds prior to the date identified in the grant agreement.
5. Appoints the Executive Director, or a designee, to conduct all negotiations, execute and submit all documents including, but not limited to applications, agreements, amendments, payment requests and so on, which may be necessary for the completion of the aforementioned project.

The foregoing resolution was approved and adopted on the 30th day of January, 2023 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Claudia Smith, Board Chair

Signature _____



Winner Chevrolet / Lasher Fleet

Andrew Villareal | 916-792-3672 | avillareal@lasherauto.com

[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✓ Complete)



Note: Photo may not represent exact vehicle or selected equipment.

[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3)

Prepared By
Andrew Villareal
Winner Chevrolet / Lasher Fleet
916-509-8598-Desk
916-792-3672-Cell
avillareal@lasherauto.com

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Data Version: 16465. Data Updated: May 12, 2022 6:18:00 PM PDT.



Winner Chevrolet / Lasher Fleet

Andrew Villareal | 916-792-3672 | avillareal@lasherauto.com

Table of Contents

- Vehicle Image
- Dealership Information
- Window Sticker
- Standard Equipment
- Weight Rating
- Technical Specifications

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Winner Chevrolet / Lasher Fleet

Andrew Villareal | 916-792-3672 | avillareal@lasherauto.com

Dealership Information

PLEASE REVIEW THE "WINDOW STICKER," QUOTE, AND ALL INCLUDED INFORMATION AND SPECIFICATIONS FOR ACCURACY. IF A PURCHASE ORDER IS ISSUED, PLEASE INCLUDE A SIGNED COPY OF THIS QUOTE WITH THE "WINDOW STICKER." BY THIS QUOTE BEING SIGNED AND RETURNED BY THE PURCHASING AGENCY, THE PURCHASING AGENCY ACKNOWLEDGES THAT THE VEHICLE CONFIGURATION AND PRICE ARE ACCURATE. **TAX IS NOT INCLUDED IN THE QUOTE PRICE. PURCHASING AGENCY IS RESPONSIBLE FOR CALCULATING TAX. THE TAX RATE IS BASED ON THE REGISTRATION ADDRESS AND CANNOT BE A PO BOX. *****IF THE VEHICLE IS GOING TO BE DELIVERED BEYOND F.O.B. SACRAMENTO, ADDITIONAL COST WILL BE REQUIRED. ***

Thanks!

Prepared By:

Andrew Villareal
Winner Chevrolet / Lasher Fleet
916-792-3672
avillareal@lasherauto.com

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Winner Chevrolet / Lasher Fleet

Andrew Villareal | 916-792-3672 | avillareal@lasherauto.com

[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Window Sticker

SUMMARY

[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck

Interior:Jet Black, Cloth seat trim

Exterior 1:Summit White

Exterior 2:No color has been selected.

Engine, Duramax 6.6L Turbo-Diesel V8, B20-Diesel compatible

Transmission, Allison 10-speed automatic

OPTIONS

CODE	MODEL	MSRP
CK30743	[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck	
	OPTIONS	
1WT	Work Truck Preferred Equipment Group	\$0.00
AE7	Seats, front 40/20/40 split-bench	\$0.00
AQQ	Remote Keyless Entry	Inc.
BHP	Winter Grille Cover	Inc.
DBG	Mirrors, outside power-adjustable vertical trailering with heated upper glass	Inc.
FPF	DPF, diesel particulate filter, manual regeneration	\$250.00
G4Y	GVWR, 12,100 lbs. (5488 kg) with single rear wheels	Inc.
GAZ	Summit White	\$0.00
GU6	Rear axle, 3.42 ratio	Inc.
H1T	Jet Black, Cloth seat trim	\$0.00
IOR	Audio system, Chevrolet Infotainment 3 system, 7" diagonal color touchscreen, AM/FM stereo.	\$0.00
JL1	Trailer brake controller, integrated	\$275.00
K05	Engine block heater	Inc.
K34	Cruise control, electronic	Inc.
K40	Exhaust brake	Inc.
KW5	Alternator, 220 amps	Inc.

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

L5P	Engine, Duramax 6.6L Turbo-Diesel V8, B20-Diesel compatible		\$9,890.00
MGM	Transmission, Allison 10-speed automatic	Inc.	
PYT	Wheels, 18" (45.7 cm) painted steel		\$0.00
QT5	Tailgate, gate function manual with EZ Lift	Inc.	
R9Y	Fleet Free Maintenance Credit.		
VK3	License plate kit, front		\$0.00
VQ2	Fleet Processing Option		\$0.00
YF5	Emissions, California state requirements		\$0.00
ZLQ	WT Fleet Convenience Package		\$760.00
—	Battery, heavy-duty dual 730 cold-cranking amps/70 Amp-hr	Inc.	
—	Capped Fuel Fill	Inc.	

SUBTOTAL

Adjustments Total

Destination Charge

TOTAL PRICE

FUEL ECONOMY

Est City:N/A

Est Highway:N/A

Est Highway Cruising Range:N/A

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Standard Equipment

Package

Trailer Package includes trailer hitch, 7-pin connector and (CTT) Hitch Guidance (Deleted when (ZW9) pickup bed delete is ordered.)

Mechanical

Durabed, pickup bed

Engine, 6.6L V8 with Direct Injection and Variable Valve Timing, gasoline (401 hp [299 kW] @ 5200 rpm, 464 lb-ft of torque [629 N-m] @ 4000 rpm) (STD)

Transmission, 6-speed automatic, heavy-duty (STD) (Requires (L8T) 6.6L V8 gas engine.)

Rear axle, 3.73 ratio (Requires (L8T) 6.6L V8 gas engine. Not available with (L5P) Duramax 6.6L Turbo-Diesel V8 engine.)

GVWR, 11,350 lbs. (5148 kg) with single rear wheels (STD) (Included and only available with CK30743 model and (L8T) 6.6L V8 gas engine. Requires single rear wheels.)

Air filter, heavy-duty

Air filtration monitoring

Transfer case, two-speed electronic shift with push button controls (Requires 4WD models.)

Auto-locking rear differential

Four wheel drive

Cooling, external engine oil cooler

Cooling, auxiliary external transmission oil cooler

Battery, heavy-duty 720 cold-cranking amps/80 Amp-hr maintenance-free with rundown protection and retained accessory power (Included and only available with (L8T) 6.6L V8 gas engine.)

Alternator, 170 amps (Requires (L8T) 6.6L V8 gas engine.)

Recovery hooks, front, frame-mounted, Black

Frame, fully-boxed, hydroformed front section and a fully-boxed stamped rear section

Suspension Package

Steering, Recirculating ball with smart flow power steering system

Brakes, 4-wheel antilock, 4-wheel disc with DURALIFE rotors

Brake lining wear indicator

Capless Fuel Fill (Requires (L8T) 6.6L V8 gas engine. Not available with (ZW9) pickup bed delete.)

Exterior

Single Rear Wheels

Wheels, 18" (45.7 cm) painted steel (STD) (Requires single rear wheels.)

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Exterior

- Tires, LT275/70R18E all-terrain, blackwall (Requires single rear wheels.)
- Tire, spare LT275/70R18 all-terrain, blackwall (Included and only available with (QF6) LT275/70R18E all-terrain, blackwall tires with (E63) Durabed, pickup bed single rear wheel models. Available to order when (ZW9) pickup bed delete and (QF6) LT275/70R18E all-terrain, blackwall tires are ordered with single rear wheel models)
- Tire carrier lock keyed cylinder lock that utilizes same key as ignition and door (Deleted with (ZW9) pickup bed delete.)
- Bumpers, front, Black
- Bumpers, rear, Black
- CornerStep, rear bumper
- BedStep, Black integrated on forward portion of bed on driver and passenger side (Deleted when (ZW9) pickup bed delete is ordered.)
- Moldings, beltline, Black
- Cargo tie downs (12), fixed, rated at 500 lbs per corner (Deleted with (ZW9) pickup bed delete.)
- Front grille bar with "CHEVROLET" molded in Black includes Black mesh inserts with small Gold bowtie emblem.
- Headlamps, halogen reflector with halogen Daytime Running Lamps
- Taillamps, with incandescent tail, stop and reverse lights (Note: Trucks equipped with dual rear wheels will feature LED signature tail and stop lamps, with incandescent reverse lamp.)
- Lamps, cargo area cab mounted integrated with center high mount stop lamp, with switch in bank on left side of steering wheel
- Mirrors, outside high-visibility vertical trailering lower convex mirrors, manual-folding/extending (extends 3.31" [84.25mm]), molded in Black
- Mirror caps, Black
- Glass, solar absorbing, tinted
- Door handles, Black grained
- Tailgate, standard (Deleted with (ZW9) pickup bed delete.)
- Tailgate and bed rail protection cap, top
- Tailgate, locking, utilizes same key as ignition and door (Upgraded to (QT5) EZ Lift power lock and release tailgate when (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package is ordered. Not available with (ZW9) pickup bed delete.)
- Tailgate, gate function manual, no EZ Lift (Deleted with (ZW9) pickup bed delete.)

Entertainment

Audio system, Chevrolet Infotainment 3 system, 7" diagonal color touchscreen, AM/FM stereo. Additional features for compatible phones include: Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, wired Apple CarPlay and Android Auto capable. (STD)

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Winner Chevrolet / Lasher Fleet

Andrew Villareal | 916-792-3672 | avillareal@lasherauto.com

[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Entertainment

Audio system feature, 6-speaker system (Requires Crew Cab or Double Cab model.)

Bluetooth for phone connectivity to vehicle infotainment system

Interior

Seats, front 40/20/40 split-bench with upper covered armrest storage with fixed lumbar (STD)

Seat trim, Vinyl

Seat adjuster, driver 4-way manual

Seat adjuster, passenger 4-way manual

Seat, rear 60/40 folding bench (folds up), 3-passenger (includes child seat top tether anchor) (Requires Crew Cab or Double Cab model.)

Floor covering, rubberized-vinyl (Not available with LPO floor liners.)

Steering wheel, urethane

Steering column, Tilt-Wheel, manual with wheel locking security feature

Instrument cluster, 6-gauge cluster featuring speedometer, fuel level, engine temperature, tachometer, voltage and oil pressure

Driver Information Center, 3.5" diagonal monochromatic display

Exterior Temperature Display located in radio display

Window, power front, drivers express up/down (Standard on Crew Cab and Double Cab models. On Regular Cab model, included and only available with (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package.)

Window, power front, passenger express down (Standard on Crew Cab and Double Cab models. On Regular Cab model, included and only available with (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package.)

Windows, power rear, express down (Not available with Regular Cab models.)

Door locks, power (Standard on Crew Cab and Double Cab models. On Regular Cab models, included and only available with (ZLQ) WT Fleet Convenience Package or (PCV) WT Convenience Package.)

Power outlet, front auxiliary, 12-volt

USB ports, 2 (first row) located on instrument panel

Air conditioning, single-zone

Air vents, rear, heating/cooling (Not available on Regular Cab models.)

Mirror, inside rearview, manual tilt

Assist handles front A-pillar mounted for driver and passenger, rear B-pillar mounted

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Safety-Mechanical

StabiliTrak, stability control system with Proactive Roll Avoidance and traction control includes electronic trailer sway control and hill start assist

Safety-Exterior

Daytime Running Lamps with automatic exterior lamp control

Safety-Interior

Airbags, Dual-stage frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Head-curtain airbags for front and rear outboard seating positions; Includes front outboard Passenger Sensing System for frontal outboard passenger airbag (Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

Rear Vision Camera (Deleted with (ZW9) pickup bed delete.)

Hitch Guidance dynamic single line to aid in trailer alignment for hitching (Deleted with (ZW9) pickup bed delete.)

Rear Seat Reminder (Requires Crew Cab or Double Cab model.)

Teen Driver a configurable feature that lets you activate customizable vehicle settings associated with a key fob, to help encourage safe driving behavior. It can limit certain available vehicle features, and it prevents certain safety systems from being turned off. An in-vehicle report card gives you information on driving habits and helps you to continue to coach your new driver

Tire Pressure Monitoring System with Tire Fill Alert (does not apply to spare tire)

Processing-Other

Trailer Information Label provides max trailer ratings for tongue weight, conventional, gooseneck and 5th wheel trailering (Not available with (ZW9) pickup bed delete.)

WARRANTY

Warranty Note: <<< Preliminary 2022 Warranty >>>

Basic Years: 3

Basic Miles/km: 36,000

Drivetrain Years: 5

Drivetrain Miles/km: 60,000

Drivetrain Note: HD Duramax Diesel: 5 Years/100,000 Miles; Qualified Fleet Purchases: 5 Years/100,000 Miles

Corrosion Years (Rust-Through): 6

Corrosion Years: 3

Corrosion Miles/km (Rust-Through): 100,000

Corrosion Miles/km: 36,000

Roadside Assistance Years: 5

Roadside Assistance Miles/km: 60,000

Roadside Assistance Note: HD Duramax Diesel: 5 Years/100,000 Miles; Qualified Fleet Purchases: 5 Years/100,000 Miles

Maintenance Note: 1 Year/1 Visit


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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) ( Complete)

Weight Ratings

WEIGHT RATINGS

Front Gross Axle Weight Rating:	5600 lbs
Rear Gross Axle Weight Rating:	7250 lbs
Gross Vehicle Weight Rating:	12100.00 lbs

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Technical Specifications

Powertrain

Transmission

Drivetrain	Four Wheel Drive	Trans Order Code	MGM
Trans Type	10	Trans Description Cont.	Automatic
Trans Description Cont. Again	N/A	First Gear Ratio (:1)	4.54
Second Gear Ratio (:1)	2.87	Third Gear Ratio (:1)	2.06
Fourth Gear Ratio (:1)	1.72	Fifth Gear Ratio (:1)	1.48
Sixth Gear Ratio (:1)	1.26	Reverse Ratio (:1)	4.54
Clutch Size	N/A	Trans Power Take Off	N/A
Final Drive Axle Ratio (:1)	N/A	Transfer Case Model	Magna MP1625/6
Transfer Case Gear Ratio (:1), High	1.00	Transfer Case Gear Ratio (:1), Low	2.72
Transfer Case Power Take Off	N/A	Seventh Gear Ratio (:1)	1.00
Eighth Gear Ratio (:1)	0.85	Ninth Gear Ratio (:1)	0.68
Tenth Gear Ratio (:1)	0.63		

Mileage

EPA Fuel Economy Est - Hwy	N/A	Cruising Range - City	N/A
EPA Fuel Economy Est - City	N/A	Fuel Economy Est-Combined	N/A
Cruising Range - Hwy	N/A	Estimated Battery Range	N/A

Engine

Engine Order Code	L5P	Engine Type	Turbocharged Diesel V8
Displacement	6.6L-TBD-	Fuel System	Direct Injection
SAE Net Horsepower @ RPM	445 @ 2800	SAE Net Torque @ RPM	910 @ 1600
Engine Oil Cooler	Yes		

Electrical

Cold Cranking Amps @ 0° F (Primary)	730	Cold Cranking Amps @ 0° F (2nd)	730
Cold Cranking Amps @ 0° F (3rd)	N/A	Maximum Alternator Capacity (amps)	220

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (✔ Complete)

Powertrain

Cooling System

Total Cooling System Capacity N/A

Vehicle

Emissions

Tons/yr of CO2 Emissions @ 15K mi/year N/A

EPA Greenhouse Gas Score N/A

Chassis

Weight Information

Standard Weight - Front 4.00 lbs

Standard Weight - Rear 6.00 lbs

Base Curb Weight N/A

Gross Axle Wt Rating - Front 5600 lbs

Gross Axle Wt Rating - Rear 7250 lbs

Curb Weight - Front 3846 lbs

Curb Weight - Rear 2911 lbs

Option Weight - Front 788.00 lbs

Option Weight - Rear 100.00 lbs

Reserve Axle Capacity - Front 962.00 lbs

Reserve Axle Capacity - Rear 4233.00 lbs

As Spec'd Curb Weight 7655.00 lbs

As Spec'd Payload 4445.00 lbs

Maximum Payload Capacity 5343.00 lbs

Gross Combined Wt Rating 29700 lbs

Gross Axle Weight Rating 12850.00 lbs

Curb Weight 6757.00 lbs

Reserve Axle Capacity 5195.00 lbs

Total Option Weight 888.00 lbs

Payload Weight Front 0 lbs

Payload Weight Rear 0 lbs

Gross Vehicle Weight Rating 12100.00 lbs

Trailer

Dead Weight Hitch - Max Trailer Wt. 5000 lbs

Dead Weight Hitch - Max Tongue Wt. 500 lbs

Wt Distributing Hitch - Max Trailer Wt. 20000 lbs

Wt Distributing Hitch - Max Tongue Wt. 2000 lbs

Fifth Wheel Hitch - Max Trailer Wt. 21300 lbs

Fifth Wheel Hitch - Max Tongue Wt. 5325 lbs

Maximum Trailering Capacity 20000 lbs

Frame

Frame Type Hydroformed

Sect Modulus Rails Only N/A

Frame RBM N/A

Frame Strength N/A

Frame Thickness N/A

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[Fleet] 2022 Chevrolet Silverado 3500HD (CK30743) 4WD Crew Cab 159" Work Truck (3) (Complete)

Chassis

Suspension

Suspension Type - Front	Short/Long Arm w/Torsion Bars	Suspension Type - Rear	3-Stage Multi-Leaf
Spring Capacity - Front	N/A	Spring Capacity - Rear	N/A
Axle Type - Front	Independent	Axle Type - Rear	N/A
Axle Capacity - Front	N/A	Axle Capacity - Rear	N/A
Axle Ratio (:1) - Front	3.42	Axle Ratio (:1) - Rear	3.42
Shock Absorber Diameter - Front	51 mm	Shock Absorber Diameter - Rear	51 mm
Stabilizer Bar Diameter - Front	1.38 in	Stabilizer Bar Diameter - Rear	N/A

Tires

Front Tire Order Code	QF6	Rear Tire Order Code	QF6
Spare Tire Order Code	ZYG	Front Tire Size	LT275/70R18
Rear Tire Size	LT275/70R18	Spare Tire Size	LT275/70R18
Front Tire Capacity	N/A	Rear Tire Capacity	N/A
Spare Tire Capacity	N/A	Revolutions/Mile @ 45 mph - Front	N/A
Revolutions/Mile @ 45 mph - Rear	N/A	Revolutions/Mile @ 45 mph - Spare	N/A

Wheels

Front Wheel Size	18 x 8 in	Rear Wheel Size	18 x 8 in
Spare Wheel Size	18 x 8 in	Front Wheel Material	Steel
Rear Wheel Material	Steel	Spare Wheel Material	Steel

Steering

Steering Type	Pwr Recirculating Ball	Steering Ratio (:1), Overall	N/A
Steering Ratio (:1), On Center	N/A	Steering Ratio (:1), At Lock	N/A
Turning Diameter - Curb to Curb	52.7 ft	Turning Diameter - Wall to Wall	N/A

Brakes

Brake Type	Pwr	Brake ABS System	4-Wheel
Brake ABS System (Second Line)	N/A	Disc - Front (Yes or)	Yes

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Chassis

Brakes

Disc - Rear (Yes or)	Yes	Front Brake Rotor Diam x Thickness	14 x 1.6 in
Rear Brake Rotor Diam x Thickness	14.1 x 1.3 in	Drum - Rear (Yes or)	N/A
Rear Drum Diam x Width	N/A		

Fuel Tank

Fuel Tank Capacity, Approx	36 gal	Aux Fuel Tank Capacity, Approx	N/A
Fuel Tank Location	N/A	Aux Fuel Tank Location	N/A

Dimensions

Interior Dimensions

Passenger Capacity	6	Front Head Room	43.03 in
Front Leg Room	44.53 in	Front Shoulder Room	66.02 in
Front Hip Room	61.18 in	Second Head Room	40.12 in
Second Leg Room	43.4 in	Second Shoulder Room	65.3 in
Second Hip Room	60.24 in		

Exterior Dimensions

Wheelbase	158.94 in	Length, Overall w/o rear bumper	N/A
Length, Overall w/rear bumper	N/A	Length, Overall	249.95 in
Width, Max w/o mirrors	81.85 in	Height, Overall	80.87 in
Overhang, Front	N/A	Overhang, Rear w/o bumper	N/A
Front Bumper to Back of Cab	N/A	Cab to Axle	42.1 in
Cab to End of Frame	N/A	Ground to Top of Load Floor	38.9 in
Ground to Top of Frame	N/A	Frame Width, Rear	N/A
Ground Clearance, Front	11.18 in	Ground Clearance, Rear	11.18 in
Body Length	0.00 ft	Cab to Body	N/A

Cargo Area Dimensions

Cargo Box Length @ Floor	82.25 in	Cargo Box Width @ Top, Rear	N/A
Cargo Box Width @ Floor	71.4 in	Cargo Box Width @ Wheelhousings	51.85 in


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Dimensions

Cargo Area Dimensions

Cargo Box (Area) Height	21 in	Tailgate Width	N/A
Cargo Volume	69.5 ft ³	Ext'd Cab Cargo Volume	N/A

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Placer Resource Conservation District
 Surplus Items
 1/30/2023

Estimated Value	Items	Inventory Number
\$ 350.00	Reception Desk	0011
\$ 200.00	Brown and Gray Desk	0018
\$ 25.00	Bookshelf	0028
\$ 25.00	Bookshelf	0027
\$ 200.00	Dark Brown L-Shaped Desk	0023
\$ 200.00	Brown and Gray Desk	0016
\$ 1.00	Cubes (County Donation)	0004
\$ 1.00	Cubes (County Donation)	0005
\$ 20.00	Table w/keyboard (County Donation)	0006
\$ 50.00	Gray Filing Cabinet	0026
\$ 649.00	2005 Bandit Chipper 150	VIN: 4FMUS15195R020969
\$ 8,908.00	2007 Bandit Chipper 150	VIN: 4FMUS15127R022825
\$ 2,134.00	2006 GMC Sierra Truck	VIN:1GTHK23D16F140314
\$ 2,134.00	2006 GMC Sierra Truck	VIN: 1GTHK23D16F232314
\$ 500.00	2014 Ford F250	VIN: 1FT7W2BT6EEB67411