



**April 25, 2023
11641 Blocker Drive
Auburn, CA 95603
(second floor conference room)**

The public may attend the meeting at the address listed above

**Regular 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- March 28, 2023

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

- 6) FINANCIAL REPORTS

- March 2023 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 March 2023 monthly Financial Reports

7) AGENCY REPORTS

8) BUSINESS:

New Business:

- a. Grants Update
The board will be updated on current grant opportunities
- b. Fleet truck purchase- Chipper Program
The board may act to approve the purchase of up to three 2024 Chevy 2500 Double Cab
- c. Request for Proposal – Professional Auditing Services
The board will review proposals and may act to award a contract for professional auditing services
- d. 2022 District Presentation
The board will be given a presentation on District accomplishments and activities in 2022
- e. Employee Acknowledgments
The board will recognize employee anniversaries
 - Liliana Santellano- 1-year*
 - Anthony Coral- 1 -year*
 - Kate Espinola – 4 years*
 - Brandi Hankins – 1 year*
 - Lewis Campbell – 1 year*

Old business:

- f. All-Staff Report
The board will review the All-Staff Report

9) DIRECTORS REPORTS/COMMENTS

10) FUTURE AGENDA ITEMS

11) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
REGULAR MEETING
March 28, 2023**

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, at 4:00 pm in the 2nd floor conference room at 11641 Blocker Drive in Auburn, CA.

MEMBERS AND OTHERS PRESENT

Directors Present: Claudia Smith
Stephen (Steve) Jones
Jonathan (Jon) Jue
Cathy Johnson
Thomas (Tom) Wehri
Patricia (Patti) Beard

Directors Absent: Kristin Lantz

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Jason Graydon, RCD Employee
Chris Robbins, NRCS District Conservationist

APPROVAL OF AGENDA

Jon Jue moved to approve the amended agenda. Tom Wehri seconded, and the motion passed unanimously. It was requested to move items H and I, before item A.

PUBLIC COMMENT

No public comment was given.

MEETING MINUTES

Cathy Johnson moved to approve the amended meeting minutes for the Regular Board meeting held on February 28, 2023. Steve Jones seconded, and the motion passed with 4 ayes and 3 abstentions. One correction was made to the February 28th meeting minutes. The meeting location will be corrected to Zoom Online Meeting.

Steve Jones moved to approve the meeting minutes for the Finance Committee meeting held on March 22, 2023. Tom Wehri seconded, and the motion passed unanimously.

FINANCIAL REPORTS

Donna Thomassen presented the financial reports for February 2023. Tom Wehri moved to accept the financial reports as presented. Patti Beard seconded, and the motion passed unanimously.

AGENCY REPORT

No Agency reports were given.

BUSINESS

New Business:

h) Surplus Goods Disposal

Sarah Jones presented the information regarding surplus the flatbed trailer. The trailer has not been used for years and Sarah recommends selling it. Tom Wehri moved to surplus the flatbed trailer. Jon Jue seconded, and the motion passed unanimously.

i) Fleet Truck Purchase – Chipper Program

Jon Jue moved to approve the purchase of a gas motor fleet truck for the Chipper Program. Cathy Johnson seconded. After discussion about the towing capacity, Jon Jue removed his motion. Jason Graydon was directed to verify the towing capacity and its compatibility with programmatic needs. This item is tabled until the next board meeting.

a) Operating Reserve Policy

Donna Thomassen drafted the Operating Reserve Policy and it was reviewed at the recent the Finance Committee meeting. Tom Wehri moved to adopt the Operating Reserve Policy. Steve Jones seconded, and the motion passed unanimously.

b) Financial Management Policy

The board reviewed the draft Financial Management Policy. Cathy Johnson moved to adopt the Financial Management Policy. Steve Jones seconded, and the motion passed unanimously.

c) District Issued Credit Card Policy

The board reviewed the District Issued Credit Card policy. Tom Wehri moved to adopt the District Issued Credit Card policy. Cathy Johnson seconded, and the motion passed unanimously.

d) Forestry Director Job Description

Steve Jones moved to approve the amended job description for the Forestry Director. Jon Jue seconded, and the motion passed unanimously. It was requested to add continued career development, conduct annual employee evaluations and to add more detail regarding working conditions to the job description.

e) Chipper Program Assistant Job Description and Position

Tom Wehri moved to approve the Chipper Program Assistant job description and position as presented. Jon Jue seconded, and the motion passed unanimously.

f) Placer Resource Conservation District 2023 Organizational Chart

Cathy Johnson moved to approve the amended 2023 Organizational Chart. Steve Jones seconded, and the motion passed unanimously. It was mentioned that the flow lines were incorrect, the lines will be revised to reflect those corrections.

g) Resolution 23-06, Placer County Wildfire Prevention Support

Tom Wehri moved to adopt Resolution 23-06 to enter into an agreement with the State of California to carry out the Placer County Wildfire Prevention Support project. Patti Beard seconded, and the motion passed unanimously.

j) Grants Update

The District will submit a proposal to the US Forest Service to fund Mosquito Fire restoration and forest management project in Placer and El Dorado Counties.

Old Business:

k) All Staff Report

Staff reports are provided in Board packet.

DIRECTORS COMMENTS

Information and instructions to complete the required sexual harassment training will be emailed to board members.

FUTURE AGENDA ITEMS

Future agenda items to include –Gas motor towing capacity update, budget update, and recruitment and hiring update.

ADJOURNMENT

The regular meeting was adjourned at 5:13 pm. Steve Jones moved to adjourn the regular meeting. Jon Jue seconded, and the motion passed unanimously. The next regular meeting is scheduled for April 25, 2023, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

Placer Resource Conservation District
Balance Sheet
As of March 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1050 Placer County Checking	386,712.55
Total 1050 Placer County Checking	\$ 386,712.55
1060b Mechanics Bank	12,933.45
1065 OPEB-PARS	8,958.80
Total Bank Accounts	\$ 408,604.80
Accounts Receivable	
1110 Accounts Receivable	792,849.00
Total Accounts Receivable	\$ 792,849.00
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	240.00
Total Other Current Assets	\$ 4,426.80
Total Current Assets	\$ 1,205,880.60
Fixed Assets	
1625 Machinery and Equipment	
1626 Machinery & Equipment - Original Cost	0.00
1627 Machinery & Equipment - Depreciation	0.00
Total 1625 Machinery and Equipment	\$ 0.00
1640 Office Equipment	
1641 Office Equipment - Original Cost	0.00
1642 Office Equipment - Depreciation	0.00
Total 1640 Office Equipment	\$ 0.00
Total Fixed Assets	\$ 0.00
TOTAL ASSETS	\$ 1,205,880.60
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	0.00
Total Accounts Payable	\$ 0.00
Credit Cards	
2015 Mechanics Bank Credit Card (7708)	5,636.64
Total Credit Cards	\$ 5,636.64
Other Current Liabilities	
2215 Accrued Leaves Payable	30,946.82
2250 Deferred Revenues	

2253 Deferred Revenues - Red Sesbania Eradication Collaborative Effort	16,666.67	
2256 Deferred Revenue - CALFire NF Phase II 5GA20108	445,136.46	
2265 Deferred Revenue Forestry Mentorship Program	4,136.89	
2275 Deferred Revenue - Tahoe Truckee Com Found	10,000.00	
2279 Deferred Revenue - Year End	0.00	
Total 2250 Deferred Revenues	\$ 475,940.02	
2280 Due to Placer Sierra Fire Safe Council	10,851.30	
Total Other Current Liabilities	\$ 517,738.14	
Total Current Liabilities	\$ 523,374.78	
Total Liabilities	\$ 523,374.78	
Equity		
3000 Opening Balance Equity	0.00	
3200 Net Assets	1,405,486.39	
3205 Retained Earning Annual Adjustments	0.00	
Assigned Funds to Chipper Cost Share Program (entry into QB pending CPA feedback)	-100,000.00	<i>manual adj</i>
Assigned Funds to Operating Reserves (entry into QB pending CPA feedback)	-255,000.00	<i>manual adj</i>
3300 Prior Period Adjustment	0.00	
Net Income	-722,980.57	
Total Equity	\$ 327,505.82	
TOTAL LIABILITIES AND EQUITY	\$ 1,205,880.60	<i>manual adj</i>

Thursday, Apr 20, 2023 03:01:30 PM GMT-7 - Accrual Basis

Placer Resource Conservation District

Profit and Loss

July 2022 - March 2023

	TOTAL
Income	
4 CONTRIBUTED SUPPORT	
4010 Federal Grants/Contracts	30,414.70
4020 State Grants	683,187.52
4050 Foundation/Trust Grants	33,804.94
4060 Collaborative Sponsorships	670.16
4080 Chipping Service Contributions	52,655.00
4100 Inkind - Cash	225.00
Total 4 CONTRIBUTED SUPPORT	800,957.32
5 EARNED REVENUES	
5005 Property Tax Revenues	281,086.84
5020 State Contracts/Fees	363,069.77
5021 County Contracts/Fees	125,443.55
5035 Special District - Income	41,624.21
5050 Administrative Fees (Indirect Cost)	148,768.92
5070 Interest Income	5,661.14
5075 Investment Earnings	9,787.19
5090 Towed/Track Chipper Rental Income	8,409.22
Total 5 EARNED REVENUES	983,850.84
Uncategorized Income	20.00
Total Income	\$1,784,828.16
GROSS PROFIT	\$1,784,828.16
Expenses	
6 EXPENSES	
6010 Accounting, Bookkeeping & Audit	2,867.50
6015 Bad debt expense	540.00
6020 Bank Charges & C/C Fees	343.50
6140 Contractual Services	
6141 Grants/Agreements/Projects	1,190,929.49
6142 Match - Contractual	68.00
Total 6141 Grants/Agreements/Projects	1,190,997.49
6143 Operations	6,472.42
Total 6140 Contractual Services	1,197,469.91
6148 Copier Lease	1,632.56
6155 Subscriptions	11,869.66
6160 Education & Training Fees	12,979.31

Placer Resource Conservation District

Profit and Loss

July 2022 - March 2023

	TOTAL
6165 Equipment	
6167 Office Equipment	-431.80
6168 Equipment for Shop > \$500	53,093.73
Total 6165 Equipment	52,661.93
6181 Insurance Liability	27,403.66
6183 Insurance-Health Retirees	23,981.40
6184 Insurance - Health Active	163,686.38
6185 Insurance - Workmen's Compensation	18,926.40
6190 Indirect and Administrative Fees	0.00
6191 Investment Fees (PARS)	828.39
6192 LAFCO Fees	4,150.10
6195 Legal Fees	7,056.25
6215 Materials & Supplies	
6216 Field Supplies	69.94
6217 Fuel	20,545.68
6218 Grants/Agreements/Programs	14,024.89
6219 Office Supplies	6,652.85
6220 Shop Supplies & Equipment < \$500	11,514.52
6221 Uniforms/Safety	1,132.17
Total 6215 Materials & Supplies	53,940.05
6235 Meals and Entertainment	1,400.85
6240 Membership Dues	7,922.00
6290 Other Costs	2,936.28
6320 Postage & Mail Delivery	343.37
6321 Match - Postage	3.37
Total 6320 Postage & Mail Delivery	346.74
6330 Printing & Copying	13,921.61
6335 Property Tax Admin	7,990.14
6338 Rent Expense	40,410.04
6340 Repair & Maintenance	18,479.13
6341 Utilities	
6342 PG&E	6,291.25
6343 Phone/Internet	8,241.43
6344 Trash Service	1,017.90
Total 6341 Utilities	15,550.58
6345 Unfunded Retirement Plan Expenses	37,387.00
6350 Sponsorships	500.00
6600 Telephone (Cell) Stipends	2,960.00
6830 Travel & Mileage	13,150.17
6831 Match - Mileage	21.26
Total 6830 Travel & Mileage	13,171.43

Placer Resource Conservation District

Profit and Loss

July 2022 - March 2023

	TOTAL
Payroll Expenses	
6309 Payroll Admin Cost (County)	7,159.30
6310 Wages	573,687.41
6311 Match - Wages	407.91
Total 6310 Wages	574,095.32
6312 PERS	53,179.74
6313 Accrued Vacation/Sick Leave Compensation	76,566.77
6315 Payroll Tax Expense	52,405.76
6316 Fringe Benefit Allocation	0.00
Total Payroll Expenses	763,406.89
Total 6 EXPENSES	2,506,719.69
Insurance-Health Retirees	950.00
QuickBooks Payments Fees	59.04
Uncategorized Expense	0.00
Total Expenses	\$2,507,728.73
NET OPERATING INCOME	\$ -722,900.57
NET INCOME	\$ -722,900.57

Placer Resource Conservation District
A/R Aging Detail
As of March 31, 2023

	Date	Transacti on Type	Num	Donor	Department	Due Date	Amount
91 or more days past due							
	09/30/2022	Invoice	23-076	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21116 Storm Impacts	11/04/2022	340,476.05
	10/13/2022	Invoice	23-013	Ross Holcomb	30 - Board Designated Funds:Chipper Cost Share	11/12/2022	80.00
	10/18/2022	Invoice	23-021	Richard Critchfield	30 - Board Designated Funds:Chipper Cost Share	11/17/2022	80.00
	11/03/2022	Invoice	23-050	Robb Margrave	30 - Board Designated Funds:Chipper Cost Share	12/03/2022	100.00
Total for 91 or more days past due							\$ 340,736.05
31 - 60 days past due							
	02/09/2023	Invoice	23-259	SAFCA	40- Temporarily Restricted Funds:Red Sesbania	02/09/2023	50,000.00
	12/31/2022	Invoice	23-224	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21146 Mosquito Fire Tree Mortality Project	02/28/2023	6,248.87
	12/31/2022	Invoice	23-220	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program	02/28/2023	8,931.89
	12/31/2022	Invoice	23-219	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning	02/28/2023	13,839.02
	12/31/2022	Invoice	23-261	COCO, Inc.	40- Temporarily Restricted Funds:COCO AMI	02/28/2023	14,210.76
	12/31/2022	Invoice	23-231	NRCS	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance	02/28/2023	22,628.74
	12/31/2022	Invoice	23-229	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program	02/28/2023	59,859.27
	12/31/2022	Invoice	23-222	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21116 Storm Impacts	02/28/2023	66,301.31
	12/31/2022	Invoice	23-223	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8CA05240 Sac Headquarters Contract	02/28/2023	205,655.09
Total for 31 - 60 days past due							\$ 447,674.95
1 - 30 days past due							
	03/03/2023	Invoice	23-314	CA Association of Resource Conservation Districts	10 - Operations:Fund #541 Subfund #570	03/03/2023	100.00
	03/03/2023	Invoice	23-315	CA Association of Resource Conservation Districts	10 - Operations:Fund #541 Subfund #570	03/03/2023	100.00
	03/10/2023	Invoice	23-313	Tahoe RCD	10 - Operations:Fund #541 Subfund #570	03/10/2023	670.00
	02/21/2023	Invoice	23-281	Netti Johnston	30 - Board Designated Funds:Chipper Cost Share	03/23/2023	80.00
	02/21/2023	Invoice	23-283	Kathy Davidson	30 - Board Designated Funds:Chipper Cost Share	03/23/2023	80.00
	02/27/2023	Invoice	23-295	Kirsten Garrard	30 - Board Designated Funds:Chipper Cost Share	03/29/2023	80.00
Total for 1 - 30 days past due							\$ 1,110.00
Current							
	03/14/2023	Invoice	23-325	John Bowler	30 - Board Designated Funds:Chipper Cost Share	04/13/2023	80.00
	03/14/2023	Invoice	23-326	Leslie Warren	30 - Board Designated Funds:Chipper Cost Share	04/13/2023	104.00
	03/14/2023	Invoice	23-327	kevin freels	30 - Board Designated Funds:Chipper Cost Share	04/13/2023	488.00
	03/21/2023	Invoice	23-331	Tom Wilson	30 - Board Designated Funds:Chipper Cost Share	04/20/2023	80.00
	03/23/2023	Invoice	23-337	Rick Benedict	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-338	Alicia Bailey	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-341	Robert Schmitz	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-343	Phil CIAPPONI	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-346	Johnny Walker	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-348	Sean Herron	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-350	Bill Alexander	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-356	James Carlisle	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	80.00
	03/23/2023	Invoice	23-347	Suzanne Brandley	30 - Board Designated Funds:Chipper Cost Share	04/22/2023	176.00

03/27/2023	Invoice	23-358	Patrick Bollinger	30 - Board Designated Funds:Chipper Cost Share	04/26/2023	80.00
03/27/2023	Invoice	23-360	Bob Haydon	30 - Board Designated Funds:Chipper Cost Share	04/26/2023	80.00
03/27/2023	Invoice	23-361	Mike Knudsen	30 - Board Designated Funds:Chipper Cost Share	04/26/2023	80.00
03/27/2023	Invoice	23-362	Ron Uzes	30 - Board Designated Funds:Chipper Cost Share	04/26/2023	80.00
03/27/2023	Invoice	23-364	Julie Barbour	30 - Board Designated Funds:Chipper Cost Share	04/26/2023	80.00
03/28/2023	Invoice	23-368	Lisa Casalegno	30 - Board Designated Funds:Chipper Cost Share	04/27/2023	80.00
03/28/2023	Invoice	23-369	Jann Nicholls	30 - Board Designated Funds:Chipper Cost Share	04/27/2023	80.00
03/28/2023	Invoice	23-366	Mary O'Connor	30 - Board Designated Funds:Chipper Cost Share	04/27/2023	120.00
03/28/2023	Invoice	23-373	Ron Abram	30 - Board Designated Funds:Chipper Cost Share	04/27/2023	120.00
03/31/2023	Invoice	23-377	Rene Pernia	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-380	Tracy Hall	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-381	William Taylor	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-385	Gail Pierre	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-386	Collin Johnston	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-387	James Holmes	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-388	TODD HOPPING	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-389	Don Russell	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-390	Joe Bendorf	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-391	George Wagner	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-392	Rick Menefee	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-393	Lia Walther	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00
03/31/2023	Invoice	23-394	Deborah Stehn	30 - Board Designated Funds:Chipper Cost Share	04/30/2023	80.00

Total for Current

TOTAL

\$ 3,408.00

\$ 792,929.00

Placer Resource Conservation District

Transaction Report

March 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Placer County Checking						
	Beginning Balance					212,556.63
03/01/2023	Journal Entry	03012023DST		Voyager Fuel Usage February	-2,343.77	210,212.86
03/06/2023	Journal Entry	100-0049950		County Reversal - Purchase of two new trucks; two trucks not rec'd	106,187.46	316,400.32
03/06/2023	Journal Entry	100-0051378		Purchase of new truck through PC PWD;	-53,093.73	263,306.59
03/07/2023	Bill Payment (Check)	11245553	Sierra Nevada Alliance		-650.00	262,656.59
03/07/2023	Bill Payment (Check)	11245721	Cordi Craig		-487.01	262,169.58
03/07/2023	Bill Payment (Check)	11245728	Verizon Wireless		-363.88	261,805.70
03/07/2023	Deposit		CA Association of Resource Conservation Districts		10,080.00	271,885.70
03/07/2023	Bill Payment (Check)	11245720	Lewis Campbell		-234.54	271,651.16
03/07/2023	Bill Payment (Check)	11245727	Staples Credit Plan		-191.49	271,459.67
03/07/2023	Bill Payment (Check)	11245723	North Shore Leasing, LLC		-128.70	271,330.97
03/07/2023	Bill Payment (Check)	11245725	Secure Record Storage Inc.		-55.00	271,275.97
03/07/2023	Deposit				480.00	271,755.97
03/07/2023	Deposit		California Department of Forestry & Fire		743.29	272,499.26
03/07/2023	Deposit		Placer County Parks and Open Spaces		1,390.00	273,889.26
03/07/2023	Deposit		California Department of Forestry & Fire		1,757.56	275,646.82
03/07/2023	Deposit		CA Dept of Food and Agriculture		2,217.95	277,864.77
03/07/2023	Bill Payment (Check)	11245729	White, Mark		-807.80	277,056.97
03/07/2023	Bill Payment (Check)	11245722	Molten Metalworks		-1,305.00	275,751.97
03/07/2023	Bill Payment (Check)	11245724	Christopher W Paulus		-4,800.00	270,951.97
03/07/2023	Bill Payment (Check)	11245726	Staples Business Credit		-263.88	270,688.09
03/10/2023	Journal Entry	Pay Period 19		RCD Payroll PP#19 for the period ending February 24, 2023	-43,549.56	227,138.53
03/10/2023	Deposit				160.00	227,298.53
03/10/2023	Deposit		Placer Land Trust.		300.00	227,598.53
03/10/2023	Deposit		Forestry Mentorship Program		500.00	228,098.53
03/10/2023	Deposit		California Department of Forestry & Fire		10,763.41	238,861.94
03/10/2023	Deposit		California Department of Forestry & Fire		45,989.83	284,851.77
03/10/2023	Deposit		Placer County CEO		86,529.30	371,381.07
03/14/2023	Deposit				320.00	371,701.07
03/14/2023	Deposit		Forestry Mentorship Program		500.00	372,201.07
03/14/2023	Deposit		California Department of Forestry & Fire		98,369.60	470,570.67
03/14/2023	Deposit				225.00	470,795.67
03/20/2023	Deposit				240.00	471,035.67
03/20/2023	Bill Payment	11247030	Anthony Corral		-40.00	470,995.67

Placer Resource Conservation District

Transaction Report

March 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
	(Check)					
03/20/2023	Bill Payment (Check)	11247043	White, Mark		-25.24	470,970.43
03/20/2023	Deposit		California Department of Forestry & Fire		7,775.84	478,746.27
03/20/2023	Bill Payment (Check)	11247034	Far Western Anthropological Research Group, Inc		-20,346.96	458,399.31
03/20/2023	Bill Payment (Check)	11247028	Auburn Creekside LLC		-4,076.80	454,322.51
03/20/2023	Bill Payment (Check)	11247037	Pacific Gas & Electric		-2,139.57	452,182.94
03/20/2023	Bill Payment (Check)	11247036	Manzer, Terry		-1,650.00	450,532.94
03/20/2023	Bill Payment (Check)	11247033	Allison Erny		-1,055.21	449,477.73
03/20/2023	Bill Payment (Check)	11247029	Meredith Carty		-950.00	448,527.73
03/20/2023	Bill Payment (Check)	11247032	Drew Consulting, Inc.		-873.00	447,654.73
03/20/2023	Bill Payment (Check)	11247038	Frances Ragle		-627.00	447,027.73
03/20/2023	Bill Payment (Check)	11247040	Royal Signs and Graphics		-561.90	446,465.83
03/20/2023	Bill Payment (Check)	11247041	Donna Thomassen		-240.00	446,225.83
03/20/2023	Bill Payment (Check)	11247031	Gloria Desanker		-200.00	446,025.83
03/20/2023	Bill Payment (Check)	11247035	Barnie Gyant		-200.00	445,825.83
03/20/2023	Bill Payment (Check)	11247039	Recology Auburn Placer		-129.42	445,696.41
03/21/2023	Journal Entry	03312024DST		To apportion monies received from the Stewardship Counsel on 3/21/23 on CS100596	87.08	445,783.49
03/22/2023	Journal Entry	03222023 PGE Void		Warrant 11243584 Voided; payment sent w/out stubs, payments unidentifiable.	774.90	446,558.39
03/22/2023	Journal Entry	03222023 PGE Void		Warrant 11243584 Voided; payment sent w/out stubs, payments unidentifiable.	361.75	446,920.14
03/24/2023	Deposit		Landowner Cost Share		270.00	447,190.14
03/24/2023	Journal Entry	Pay Period 20		RCD Payroll PP#20 for the period ending March 10, 2023	-43,124.43	404,065.71
03/27/2023	Deposit		CA Association of Resource Conservation Districts		400.00	404,465.71
03/28/2023	Transfer			MB credit card payment	-1,187.40	403,278.31
03/30/2023	Bill Payment (Check)	11249041	Special District Risk Management Authority		-15,558.58	387,719.73
03/30/2023	Bill Payment (Check)	11249036	Commerce Printing		-5,439.35	382,280.38
03/30/2023	Bill Payment (Check)	11249038	Gresham, Richard		-950.00	381,330.38
03/30/2023	Bill Payment (Check)	11249037	Anthony Corral		-40.00	381,290.38
03/30/2023	Bill Payment (Check)	11249040	Maloney, Kathryn L.		-950.00	380,340.38
03/30/2023	Bill Payment (Check)	11249042	Verizon Wireless		-363.88	379,976.50
03/30/2023	Bill Payment (Check)	11249039	Morris Johnson		-200.00	379,776.50
03/30/2023	Bill Payment (Check)	11249075	Andrey Tokmakov		-100.00	379,676.50

Placer Resource Conservation District

Transaction Report

March 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
03/31/2023	Deposit				440.00	380,116.50
03/31/2023	Deposit		Yuba Watershed Institute		8,109.22	388,225.72
03/31/2023	Journal Entry	03312023DST		Voyager Fuel Charges March 2023	-2,404.89	385,820.83
03/31/2023	Journal Entry	03312023DST		2022.23 Current Unsec Ampt #3 11/30/22-3/30/23	-28.96	385,791.87
03/31/2023	Journal Entry	03312023DST		2022.23 Delinquent Unsecured Aprmt #2 11/30/22-3/30/23	92.18	385,884.05
03/31/2023	Journal Entry	03312023DST		Interest March 2023	828.50	386,712.55
Total for Placer County Checking					\$174,155.92	
Mechanics Bank						
	Beginning Balance					9,099.79
03/03/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	9,094.65
03/03/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	9,254.65
03/05/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-7.71	9,246.94
03/05/2023	Deposit			System-recorded deposit for QuickBooks Payments	240.00	9,486.94
03/06/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-2.57	9,484.37
03/06/2023	Deposit		Glenn Bacchi	System-recorded deposit for QuickBooks Payments	80.00	9,564.37
03/09/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-2.57	9,561.80
03/09/2023	Deposit		Shelly Whitehead	System-recorded deposit for QuickBooks Payments	80.00	9,641.80
03/10/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	9,801.80
03/10/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	9,796.66
03/12/2023	Deposit		Susan Bransen	System-recorded deposit for QuickBooks Payments	128.00	9,924.66
03/12/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-2.57	9,922.09
03/12/2023	Deposit		susan DeBoer	System-recorded deposit for QuickBooks Payments	80.00	10,002.09
03/12/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-3.96	9,998.13
03/13/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	9,992.99
03/13/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	10,152.99
03/14/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	10,312.99
03/14/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	10,307.85
03/15/2023	Deposit			System-recorded deposit for QuickBooks Payments	240.00	10,547.85
03/15/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-7.71	10,540.14
03/16/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-12.85	10,527.29
03/16/2023	Deposit			System-recorded deposit for QuickBooks Payments	400.00	10,927.29
03/17/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	11,087.29
03/17/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	11,082.15
03/19/2023	Deposit		Harry Kellogg	System-recorded deposit for QuickBooks Payments	96.00	11,178.15
03/19/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-3.03	11,175.12
03/21/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-2.57	11,172.55
03/21/2023	Deposit		Hang Nguyen	System-recorded deposit for QuickBooks Payments	80.00	11,252.55
03/22/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-6.75	11,245.80
03/22/2023	Deposit		David Gravlin	System-recorded deposit for QuickBooks Payments	224.00	11,469.80
03/24/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	11,629.80

Placer Resource Conservation District

Transaction Report

March 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
03/24/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	11,624.66
03/26/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-5.14	11,619.52
03/26/2023	Deposit			System-recorded deposit for QuickBooks Payments	160.00	11,779.52
03/28/2023	Deposit			System-recorded deposit for QuickBooks Payments	240.00	12,019.52
03/28/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-7.71	12,011.81
03/29/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-6.30	12,005.51
03/29/2023	Deposit			System-recorded deposit for QuickBooks Payments	200.00	12,205.51
03/30/2023	Deposit			System-recorded deposit for QuickBooks Payments	432.00	12,637.51
03/30/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-13.78	12,623.73
03/31/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	-10.28	12,613.45
03/31/2023	Deposit			System-recorded deposit for QuickBooks Payments	320.00	12,933.45
Total for Mechanics Bank					\$3,833.66	
OPEB-PARS						
Beginning Balance						6,006.65
03/31/2023	Journal Entry	03312023DST		March investment increase	3,047.21	9,053.86
03/31/2023	Journal Entry	03312023DST		March US Bank & PARS fee	-95.06	8,958.80
Total for OPEB-PARS					\$2,952.15	
TOTAL					\$180,941.73	

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PARS OPEB Trust Program**

**Account Report for the Period
3/1/2023 to 3/31/2023**

Sarah Jones
Executive Director
Placer County Resource Conservation District
11641 Blocker Drive, Ste 120
Auburn, CA 95603

Account Summary

Source	Beginning Balance as of 3/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 3/31/2023
OPEB	\$192,980.11	\$0.00	\$3,047.21	\$95.06	\$0.00	\$0.00	\$195,932.26
Totals	\$192,980.11	\$0.00	\$3,047.21	\$95.06	\$0.00	\$0.00	\$195,932.26

Investment Selection

Source

OPEB **Balanced HighMark PLUS**

Investment Objective

Source

OPEB The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.58%	4.77%	-6.53%	9.81%	5.48%	-	4/3/2014

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT
FINANCIAL STATEMENTS**

With

INDEPENDENT AUDITOR'S REPORT THEREON

June 30, 2022

**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, 2021	
Kristin Lantz – assumed office April 27, 2021	

Operations

Sarah Jones Executive Director

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Placer County Resource Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Placer County Resource Conservation District's, ability to continue as a going concern for a reasonable period of time.

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

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

Required Supplementary Information

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

Other Matter

Accounting principles generally accepted in the United States of America require that Management present Management’s Discussion and Analysis, the District has elected to omit this required report, our opinion is not modified with regard to this omission.

Fechter & Company
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style with a long horizontal line extending to the right.

Sacramento, California
April 3, 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	20,661	-	20,661
Capital assets, net of accumulated depreciation		380,898	380,898
Total assets	\$ 2,352,706	380,898	2,733,604
DEFERRED OUTFLOWS			
Deferred outflows of resources - pension	-	107,721	107,721
Deferred outflows of resources - OPEB	-	33,985	33,985
Total deferred outflows		141,706	141,706
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	510,587	1,457,807
DEFERRED INFLOWS			
Deferred inflows of resources - pension	-	223,746	223,746
Deferred inflows of resources - OPEB	-	2,264	2,264
Total deferred inflows		226,010	226,010
FUND BALANCES			
Non-spendable	20,661	(20,661)	-
Unassigned	1,384,825	(1,384,825)	-
Total fund balances	1,405,486	(1,405,486)	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,352,706		
NET POSITION			
Investment in net fix assets		380,898	380,898
Unrestricted		810,595	810,595
NET POSITION		\$ 1,215,030	\$ 1,191,493

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	-	1,990,803
Depreciation	-	59,225	59,225
Capital outlay/Loss on devaluation of chippers	-	11,702	11,702
Total expenditures/expenses	<u>3,077,369</u>	<u>107,102</u>	<u>3,184,471</u>
 EXCESS OF REVENUES OVER EXPENDITURES			
	<u>332,294</u>	<u>(107,102)</u>	<u>225,192</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>(107,102)</u>	<u>225,192</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>\$ (213,993)</u>	<u>\$ 1,191,493</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	\$ -	\$ (11,702)	\$ 575,132
Accumulated Depreciation	(135,009)	(59,225)	-	(194,234)
Capital Assets, Net	\$ 451,825	\$ (59,225)	\$ (11,702)	\$ 380,898

Depreciation expense for the fiscal year ended June 30, 2022 was \$59,225, 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 \$47,559 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	58,801	-
Differences between the employer's contributions and the proportionate share of contributions	-	23,297
Pension contributions subsequent to measurement date	<u>47,559</u>	<u>-</u>
	<u>\$ 107,721</u>	<u>\$ 223,747</u>

**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	<u>(28,166)</u>
Total	<u>\$ 116,026</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	\$ 255,260	\$ 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	\$ 398,563	\$ 255,327	\$ 218,333

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	\$ 214,844	\$ 255,327	\$ 302,118

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.

**PLACER COUNTY
RESOURCE CONSERVATION DISTRICT**

Notes to Financial Statements
June 30, 2022

NOTE 10: OPERATING LEASES

The District commercial office leases commercial office through March 2023 for its administrative operations. The rent is \$1,620 per month. In addition, the District has a leased copier with monthly payments of \$129 and a chipper leased through June 2022 with a month rate of \$1,500. The District expended a total of \$38,610 in the fiscal year ended June 30, 2022 for its existing operating leases.

Future minimum lease obligations are as follows:

Year Ended June 30,		
2023	\$	54,808
2024		53,548
<hr/>		
Total	\$	<u>108,356</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 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. In addition, the State of California paused access to inmate labor used by the Chipper Program in April 2020. The District revised its policy and no longer uses prison inmate labor from The State of California for chipper program. In October 2020, the chipper program was restarted using in-house crews supplemented by wards of the County of Placer Probation department.

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 April 3, 2023, the date these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**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	32,108
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>\$ (251,051)</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 approve by the Board of Directors

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

Last 10 Fiscal Years*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2020</u>	<u>FY 2020</u>
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*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Actuarially determined contribution	\$ 31,580	\$ 41,681	\$ 18,791	\$ 9,588	\$ 9,712	\$ 12,119
Total action contribution	<u>(31,580)</u>	<u>(41,681)</u>	<u>(18,791)</u>	<u>(9,588)</u>	<u>(9,712)</u>	<u>(12,119)</u>
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**

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability - Beginning of year	\$447,515	\$278,644	\$264,138
Benefit payments	(22,240)	(27,482)	(27,482)
Interest	23,769	17,312	17,312
Expected return on plan assets	(3,774)	-	-
Experience differences	(26,354)	-	-
Changes in assumptions	(133,965)	-	-
Administrative expenses	-	990	990
Investment income	(6,307)	(5,326)	(5,326)
Total OPEB liability - end of year	<u>\$278,644</u>	<u>\$264,138</u>	<u>\$249,632</u>
Covered Payroll	\$ -	\$ -	\$ -
Total OPEB liability as a percentage of covered payroll	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total OPEB liability	37.58%	39.45%	39.45%
Measurement date	6/30/2019	6/30/2020	6/30/2020

Elk Grove Auto / Winner Chevrolet

8575 Laguna Grove Drive
 Elk Grove, CA 95757
 (916)509-8598 - Desk
 (916)792-3672 - Cell

To:
 Colby Wiesz
 Placer Co

DATE April 21, 2023
Quotation # 2496

Prepared by: Andrew Villareal

(530) 906-2799

Comments or special instructions: Vehicle build and options are in additional pages.
State Contract # 1-22-23-20D

Description	AMOUNT
Line #36 2023 Chevy 2500 Double Cab 4X4	\$ 33,600.00
Options (Refer to Window Sticker):	\$ 1,155.00
Upgrade to 2024	\$ 14,250.00
**** Please review, sign, and return a copy of the quote and **** **** specs with the PO or the vehicle will not be ordered. **** ****Shipping charge added for deliveries beyond Sacramento. No charge for will call.****	
Subtotal	\$ 49,005.00
DOC Fee	\$ 85.00
Taxable Subtotal:	\$ 49,090.00
Tax Rate(Subject to change):	7.250% \$ 3,559.03
Tire Fee:	\$8.75
Delivery Charge:	\$ 175.00
Total:	\$ 52,832.78

 (Order Acknowledgment Signature) (Date)

CA Tire Fee: \$1.75 / Per Tire


If you have any questions concerning this quotation, contact Andrew Villareal at (916)509-8598 or email at AVillareal@LasherAuto.com

THANK YOU FOR YOUR BUSINESS!



Winner Chevrolet / Elk Grove Auto Group

Andrew Villareal | (916)509-8598 | avillareal@lasherauto.com

[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) ( Complete)



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

[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4)

Prepared By
Andrew Villareal
Winner Chevrolet / Elk Grove Auto Group
916-509-8598-Desk
916-792-3672-Cell
avillareal@lasherauto.com

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Data Version: 19225. Data Updated: Apr 20, 2023 7:28:00 PM PDT.



Winner Chevrolet / Elk Grove Auto Group

Andrew Villareal | (916)509-8598 | avillareal@lasherauto.com

Table of Contents

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

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Winner Chevrolet / Elk Grove Auto Group

Andrew Villareal | (916)509-8598 | 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
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Data Version: 19225. Data Updated: Apr 20, 2023 7:28:00 PM PDT.



Winner Chevrolet / Elk Grove Auto Group

Andrew Villareal | (916)509-8598 | avillareal@lasherauto.com

[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (Complete)

Window Sticker

SUMMARY

[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck

Interior:Jet Black, Cloth seat trim

Exterior 1:Summit White

Exterior 2:No color has been selected.

Engine, 6.6L V8

Transmission, Allison 10-Speed automatic

OPTIONS

CODE	MODEL	MSRP
CK20753	[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck	
	OPTIONS	
1WT	Work Truck Preferred Equipment Group	\$0.00
AZ3	Seats, front 40/20/40 split-bench	\$0.00
DBG	Mirrors, outside power-adjustable vertical trailingering	Inc.
GAZ	Summit White	\$0.00
GT4	Rear axle, 3.73 ratio	\$0.00
H1T	Jet Black, Cloth seat trim	\$0.00
IOR	Audio system, Chevrolet Infotainment 3 system	\$0.00
JGC	GVWR, 10,350 lbs. (4695 kg)	\$0.00
JL1	Trailer brake controller, integrated	\$275.00
K34	Cruise control, electronic	\$225.00
L8T	Engine, 6.6L V8	\$0.00
MKM	Transmission, Allison 10-Speed automatic	\$0.00
PYN	Wheels, 17" (43.2 cm) painted steel, Silver	\$0.00
QHQ	Tires, LT245/75R17E all-season, blackwall	\$0.00
QT5	Tailgate, gate function manual with EZ Lift	Inc.
UD7	Rear Park Assist	Inc.
VQ2	Fleet Processing Option	W/A
YF5	Emissions, California state requirements	\$0.00

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (Complete)

ZHQ	Tire, spare LT245/75R17E all-season, blackwall	Inc.	
ZLQ	WT Fleet Convenience Package		\$655.00

FUEL ECONOMY

Est City:N/A

Est Highway:N/A

Est Highway Cruising Range:N/A

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (Complete)

Standard Equipment

Package

Trailering 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, Allison 10-Speed automatic (STD) (Standard with (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, 10,350 lbs. (4695 kg) (STD) (Included and only available with CK20753 and (L8T) 6.6L V8 gas engine with 17" wheels or with CC20903 with (L8T) 6.6L V8 gas engine with 18", 20" or 22" wheels.)

Push Button Start

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.)

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

Recovery hooks, front, frame-mounted, Black

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.)

Exhaust, single, side

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (✔ Complete)

Exterior

Wheels, 17" (43.2 cm) painted steel, Silver (STD)

Tires, LT245/75R17E all-season, blackwall (STD)

Tire, spare LT245/75R17E all-season, blackwall (STD) (Included and only available with (QHJ) LT245/75R17E all-season, blackwall tires with (E63) Durabed, pickup bed. Available to order when (ZW9) pickup bed delete and (QHJ) LT245/75R17E all-season, blackwall tires are ordered.)

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.)

Headlamps, halogen reflector with halogen Daytime Running Lamps

IntelliBeam, automatic high beam on/off

Taillamps with incandescent tail, stop and reverse lights

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 (Not included on Regular Cab models.)

Mirror caps, Black

Glass, solar absorbing, tinted

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 (PCV) WT Convenience Package or (ZLQ) WT Fleet Convenience Package is ordered. Not available with (ZW9) pickup bed delete.)

Tailgate, gate function manual, no EZ Lift (Deleted with (ZW9) pickup bed delete.)

Door handles, Black grained

Entertainment

Audio system, Chevrolet Infotainment 3 system 7" diagonal HD color touchscreen, AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)

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

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (Complete)

Entertainment

Wireless phone projection for Apple CarPlay and Android Auto

Bluetooth for phone connectivity to vehicle infotainment system

Wi-Fi Hotspot capable (Terms and limitations apply. See onstar.com or dealer for details.)

Interior

Seats, front 40/20/40 split-bench with covered armrest storage and under-seat storage (lockable) (STD)

Vinyl seat trim

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, manual tilt and telescoping (Beginning February 27, 2023 certain vehicles will be forced to include (N37) manual tilt/telescoping steering column that will remove the (N33) Tilt-Wheel manual steering column. Does not include later dealer retrofit. See dealer for details or the window label for the features on a specific vehicle.)

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

Compass located in instrument cluster

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

Window, power front, drivers express up/down

Window, power front, passenger express down

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

Door locks, power

Remote Keyless Entry with 2 transmitters

USB Ports, 2, Charge/Data ports located on instrument panel

Power outlet, front auxiliary, 12-volt

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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Winner Chevrolet / Elk Grove Auto Group

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) ( Complete)

Interior

Chevrolet Connected Access capable (Subject to terms. See onstar.com or dealer for details.)

Safety-Mechanical

Automatic Emergency Braking

Front Pedestrian Braking

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.)

OnStar and Chevrolet connected services capable (Terms and limitations apply. See onstar.com or dealer for details.)

HD Rear Vision Camera (Deleted when (ZW9) pickup bed delete is ordered.)

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

Lane Departure Warning

Following Distance Indicator

Forward Collision Alert

Seat Belt Adjustable Guide Loops, front row only (Included and only available on Crew Cab and Double Cab models.)

Buckle to Drive prevents vehicle from being shifted out of Park until driver seat belt is fastened; times out after 20 seconds and encourages seat belt use, can be turned on and off in Settings menu

Indicator-Seat Belt WARNING, Rear Seat (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

3 Years of Remote Access. The Remote Access Plan gives you simplified remote control of your properly equipped vehicle and unlocks a variety of great features in your myChevrolet mobile app. See dealer for details. (Remote Access Plan does not include emergency or security services. See onstar.com for details and limitations. Available on select Apple and Android devices. Service availability, features and functionality vary by vehicle, device, and the plan you are enrolled in. Terms apply. Device data connection required.)


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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) ( Complete)

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 2024 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] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) ( Complete)

Weight Ratings

WEIGHT RATINGS

Front Gross Axle Weight Rating:	N/A
Rear Gross Axle Weight Rating:	N/A
Gross Vehicle Weight Rating:	10350.00 lbs

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (✔ Complete)

Technical Specifications

Powertrain

Transmission

Drivetrain	Four Wheel Drive	Trans Order Code	MKM
Trans Type	10	Trans Description Cont.	Automatic
Trans Description Cont. Again	N/A	First Gear Ratio (:1)	N/A
Second Gear Ratio (:1)	N/A	Third Gear Ratio (:1)	N/A
Fourth Gear Ratio (:1)	N/A	Fifth Gear Ratio (:1)	N/A
Sixth Gear Ratio (:1)	N/A	Reverse Ratio (:1)	N/A
Clutch Size	N/A	Trans Power Take Off	N/A
Final Drive Axle Ratio (:1)	N/A	Transfer Case Model	N/A
Transfer Case Gear Ratio (:1), High	N/A	Transfer Case Gear Ratio (:1), Low	N/A
Transfer Case Power Take Off	N/A	Seventh Gear Ratio (:1)	N/A
Eighth Gear Ratio (:1)	N/A	Ninth Gear Ratio (:1)	N/A
Tenth Gear Ratio (:1)	N/A		

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	L8T	Engine Type	Gas V8
Displacement	6.6L/-TBD-	Fuel System	Direct Injection
SAE Net Horsepower @ RPM	401 @ 5200	SAE Net Torque @ RPM	464 @ 4000
Engine Oil Cooler	Yes		

Electrical

Cold Cranking Amps @ 0° F (Primary)	720	Cold Cranking Amps @ 0° F (2nd)	N/A
Cold Cranking Amps @ 0° F (3rd)	N/A	Maximum Alternator Capacity (amps)	170

Cooling System

Total Cooling System Capacity	N/A
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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (✔ Complete)

Vehicle

Emissions

Tons/yr of CO2 Emissions @ 15K mi/year	N/A	EPA Greenhouse Gas Score	N/A
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Chassis

Weight Information

Standard Weight - Front	0.00 lbs	Standard Weight - Rear	0.00 lbs
Base Curb Weight	N/A	Gross Axle Wt Rating - Front	N/A
Gross Axle Wt Rating - Rear	N/A	Curb Weight - Front	N/A
Curb Weight - Rear	N/A	Option Weight - Front	0.00 lbs
Option Weight - Rear	0.00 lbs	Reserve Axle Capacity - Front	N/A
Reserve Axle Capacity - Rear	N/A	As Spec'd Curb Weight	N/A
As Spec'd Payload	N/A	Maximum Payload Capacity	N/A
Gross Combined Wt Rating	24500 lbs	Gross Axle Weight Rating	N/A
Curb Weight	N/A	Reserve Axle Capacity	N/A
Total Option Weight	0.00 lbs	Payload Weight Front	0 lbs
Payload Weight Rear	0 lbs	Gross Vehicle Weight Rating	10350.00 lbs

Trailer

Dead Weight Hitch - Max Trailer Wt.	5000 lbs	Dead Weight Hitch - Max Tongue Wt.	500 lbs
Wt Distributing Hitch - Max Trailer Wt.	14500 lbs	Wt Distributing Hitch - Max Tongue Wt.	1450 lbs
Fifth Wheel Hitch - Max Trailer Wt.	18200 lbs	Fifth Wheel Hitch - Max Tongue Wt.	4550 lbs
Maximum Trailering Capacity	14500 lbs		

Frame

Frame Type	Hydroformed	Sect Modulus Rails Only	N/A
Frame RBM	N/A	Frame Strength	N/A
Frame Thickness	N/A		

Suspension

Suspension Type - Front	N/A	Suspension Type - Rear	N/A
Spring Capacity - Front	N/A	Spring Capacity - Rear	N/A
Axle Type - Front	N/A	Axle Type - Rear	N/A

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Chassis

Suspension

Axle Capacity - Front	N/A	Axle Capacity - Rear	N/A
Axle Ratio (:1) - Front	N/A	Axle Ratio (:1) - Rear	3.73
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	QHQ	Rear Tire Order Code	QHQ
Spare Tire Order Code	ZHQ	Front Tire Size	LT245/75R17
Rear Tire Size	LT245/75R17	Spare Tire Size	LT245/75R17
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	17 x -TBD- in	Rear Wheel Size	17 x -TBD- in
Spare Wheel Size	17 x -TBD- in	Front Wheel Material	Steel
Rear Wheel Material	Steel	Spare Wheel Material	N/A

Steering

Steering Type	Pwr	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	49.5 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
Disc - Rear (Yes or)	Yes	Front Brake Rotor Diam x Thickness	N/A
Rear Brake Rotor Diam x Thickness	N/A	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
----------------------------	--------	--------------------------------	-----

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[Fleet] 2024 Chevrolet Silverado 2500HD (CK20753) 4WD Double Cab 149" Work Truck (4) (Complete)

Chassis

Fuel Tank

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	39.88 in
Second Leg Room	35.24 in	Second Shoulder Room	64.88 in
Second Hip Room	60.24 in		

Exterior Dimensions

Wheelbase	149.4 in	Length, Overall w/o rear bumper	N/A
Length, Overall w/rear bumper	N/A	Length, Overall	240.51 in
Width, Max w/o mirrors	81.85 in	Height, Overall	79.95 in
Overhang, Front	N/A	Overhang, Rear w/o bumper	N/A
Front Bumper to Back of Cab	N/A	Cab to Axle	42.17 in
Cab to End of Frame	N/A	Ground to Top of Load Floor	N/A
Ground to Top of Frame	N/A	Frame Width, Rear	N/A
Ground Clearance, Front	10.16 in	Ground Clearance, Rear	10.16 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
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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March 31, 2023

Placer County Resource Conservation District
Attn: Sarah Jones, Executive Director
11641 Blocker Dr., Suite 120
Auburn, CA 95603
sarah@placerrcd.org

Dear Ms. Jones:

We are pleased to enclose an electronic copy of our Technical Proposal to provide Auditing Services for the Placer County Resource Conservation District for three fiscal years beginning July 1, 2022, and ending June 30, 2025, with an option of two one-year extensions.

Yours very truly,



David Alvey, CPA
Audit Partner/Shareholder

DA:lt
Enclosures

AUDIT SERVICES PROPOSAL 3.31.23

PREPARED FOR



Placer County Resource Conservation District
Attn: Sarah Jones, Executive Director
11641 Blocker Dr., Suite 120
Auburn, CA 95603
sarah@placerrcd.org

David Alvey, CPA, Partner
3478 Buskirk Ave, Ste 215
Pleasant Hill, CA 94523
(925) 930-0902 (Phone) – (925) 930-0135 (fax)
davida@mazeassociates.com

M **MAZE**
& ASSOCIATES

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**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
AUDIT SERVICES PROPOSAL**

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**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
AUDIT SERVICES PROPOSAL**

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March 31, 2023

Placer County Resource Conservation District
Attn: Sarah Jones, Executive Director
11641 Blocker Dr., Suite 120
Auburn, CA 95603
sarah@placerrcd.org

Dear Ms. Jones:

We appreciate this opportunity to submit our proposal to provide audit services for the Placer County Resource Conservation District (District). We understand we will audit District's Basic Financial Statements for three fiscal years beginning July 1, 2022, and ending June 30, 2025, with an option of two one-year extensions. We will also perform additional procedures and complete the other assurance services as specified in the District's Request for Proposal, within the time periods established by District.

We are quite certain we are the most qualified firm to be your independent accountants. As our founder, Scott Maze, first coined over forty years ago, "*We are in Business to Help Our Clients Succeed!*" Since that time, we have rigorously employed this philosophy along with our commitment to continual improvement. Our clients know from experience we employ a variety of techniques, technologies and strategies to maximize effective and efficient audits without shifting our work onto our client's staff. We've summarized these techniques, technologies and strategies below and explained them in more depth in our proposal.

- **We are the best-known regional municipal audit firm in Northern California.** Our firm has been in business over 40 years, and over that time, we have achieved national recognition with the consistently high quality of our work and with our leadership on issues such as GASB Statements 34, 68 and 75, and internal control enhancement. We frequently speak at CSMFO and CSDA events and webinars.
- **Municipal auditing is our main business.** Our clients presently include a total of over one hundred municipal entities, including many special districts the size of Placer County Resource Conservation District.
- **Our Partners are actively involved** in planning, conducting and completing the audit in our client's offices, and our Partners are available when you need them. We resolve issues on the spot while the audit is going on.
- **When our partners communicate with Boards and Committees, their knowledge is based on detailed specifics,** not information which has been filtered through several layers of review.
- We have a long-term track record of client retention beyond our client's original contract terms because of the quality of our service.
- We are properly licensed to practice in California.
- All key staff assigned to this audit possess California CPA licenses.

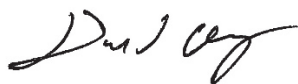
- Everyone on our audit staff averages approximately **80 hours of training in municipal auditing and accounting and 1500 hours of municipal audit experience each year**. This means you do not train our staff!
- Our fee includes one free day of training. Starting in 2016, we implemented the annual Maze Live training. This will provide you with knowledge of upcoming GASB pronouncements and changes in the municipal field. Past classes included topics such as year two of GASB Statement 68, GASB Update, Implementation of GASB Statements 74 and 75, Fraud Environment, Cybersecurity and Single Audit under Uniform Guidance. Future classes will focus on similar topics as well as the information to prepare for the implementation of new GASB Statements.
- Our **Closing Checklists** help you prepare in advance the audits. These Checklists do away with last-minute requests for schedules and analyses at year-end and help identify potential problems early in the process. We will coordinate them with the work papers you are already preparing, so **you don't have to prepare workpapers only for the auditors**.
- We have one **local office** in Pleasant Hill, and employ approximately 60 people. This allows for smooth communication, and reduces delays other firms experience when having to deal with multiple offices for quality assurance and report generation and production.
- We do our best not to change staffing from year to year and from interim to final unless District requests a change.
- **Our references** – indeed, any of our clients, will confirm we are your best choice.
- We have reviewed the proposed schedule in the request for bid and have already made arrangements to lock down those dates if we are selected as the new auditors. We are committed to performing the services within the time period specified in District's RFP.

As with all our audits, we are committed to providing timely, quality audit services to District. We have no doubt that we are the firm best qualified to perform the services described in the request for proposal. After you have analyzed our proposal and - most important - talked with our references, we are quite confident you will agree.

David Alvey, Vice President (davida@mazeassociates.com), and Vikki Rodriguez, Vice President (vikr@mazeassociates.com), are authorized to represent, sign for and contractually obligate Maze & Associates, a Professional Corporation, located at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, CA, 94523, (925) 930-0902. The proposal is a firm and irrevocable offer for 90 days.

We look forward to the opportunity to provide quality audit services for District!

Yours very truly,



David Alvey, CPA
Audit Partner/Shareholder

DA:lt
Enclosures

LICENSE TO PRACTICE IN CALIFORNIA

We are properly licensed California Certified Public Accountants. We are members of the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) as well as the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA).

All assigned key professional staff are properly licensed to practice in California. Those staff that are certified public accountants have current California CPA licenses in the attest function, and have **received more than twice the required level of continuing education**, including the credits specifically required in the area of governmental audits. See Partner, Supervisory and Staff Qualifications and Experience – Audit Team for the resumes of the proposed audit team.

Two audit partners currently serve on the Governmental Accounting and Auditing Committee of the California Society of Certified Public Accountants (CalCPA), which provides practical guidance to CPAs in the area of governmental accounting and auditing in an effort to improve the quality of financial reporting on governmental entities. Another audit partner currently serves on the Accounting Procedures and Assurance Services Committee of the CalCPA.

Neither our firm nor any of our employees have a record of substandard or unsatisfactory performance, nor have any claims ever been filed with any State Board of Accountancy against our firm or any of our employees.

Even though not required, all non-certified audit staff receives the same level of training.

INDEPENDENCE

As independent auditors, **our most valuable asset is our independence**. Unlike many firms, we have never allowed our independent audit function to be used to promote consulting or other work. In fact, consulting and related work have never amounted to more than a few percent of our total revenues, while our independent audit work has amounted to over eighty percent of our revenues.

Our firm and all our partners and employees are independent of the Placer County Resources Conservation District as that term is defined by the General Accountability Office's *Government Auditing Standards*, the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants and the California State Board of Accountancy. We have no present or past professional relationships with District or any of its Board members or employees that would compromise our independence.

We will discuss in advance with District any professional relationships being contemplated during the period of engagement that may present a potential conflict of interest. If District and we believe any such relationship presents a conflict of interest, we will not enter into it.

Maze & Associates is also independent of the County of Placer's financial reporting oversight entity, and any other component units of that entity, as defined by the standards noted above.

FIRM QUALIFICATIONS AND EXPERIENCE

Overview

We are a professional services corporation located in Pleasant Hill, California. We presently have a total of sixty-two people including the following:

- Seven shareholders (five audit partners)
- Three Directors
- Six Managers
- Eleven Supervisors
- Eight Senior Associates
- Fourteen Associates
- Nine office and IT staff members

Sixteen of our professional staff are California Certified Public Accountants, and five additional staff members are in the process of completing their applications for licensure.

Thirty-six of our professional staff members comprise our governmental audit staff, as our firm's emphasis is on governmental auditing and accounting. Several of our professional staff have national accounting firm experience, which we have blended with the more personal approach of a smaller firm.

All staff assigned to this engagement are full-time staff of our firm. We anticipate assigning two partners, one manager, one audit associate and administrative support staff to this engagement. The location of the office from which work on this engagement will be performed is Pleasant Hill, California.

The majority of our clients are cities, special districts, or other municipal entities and we do this work twelve months of the year. We limit our practice in other areas and focus on being the best municipal audit firm in Northern California. Our clients include several special districts similar to Ag + Open Space in size. Our audit strategy is tailored to municipalities and is quite different from the traditional approach adapted from commercial clients by general practice accounting firms.

We have focused on municipalities since 1986. We are active in GFOA, CSMFO, CSDA and CMTA, and our Partners have been speakers at GFOA, CSMFO, CSDA and CMTA functions.

We are in business to help our clients succeed. We help you use the ever-growing tangle of accounting rules properly, but to your best advantage, by helping you keep out of trouble and helping you do the right thing. We stay in touch throughout the year to keep you abreast of municipal accounting developments and to help you avoid problems, instead of coming in afterwards to assess the damage. We rotate our audit emphasis based on our planning meetings with you so areas that concern you can be addressed as a normal part of the audit at no extra cost.

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Reputation

We believe quality and an emphasis on doing our job right is far more important than being cheaper than our competitors. Despite the economic pressures faced by municipalities and the need to save money, there are other, more serious concerns to be weighed. For instance, the perceived or actual audit failures in the municipal audit sector. The City of Bell news, especially the State Controller's Office Report on that City's audit firm, raised serious questions about municipal audit quality. Whether this is justified or not isn't really the issue. What is at issue is the perception of poor quality in municipal audits. We received a number of inquiries and requests for proposal from that firm's clients who desired a change in auditors. A former client of ours, which rotated to them several years prior, called us and asked if we would propose on the City's work. They said that the Council simply did not want to expend the energy to defend whether that firm was providing quality work.

These trends indicate that it would be unwise to reduce audit effort for any municipal audit. Our commitment to quality and preserving our firm's reputation remains our top priority and serves our clients best.

Capacity and Resources

We have consistently demonstrated the ability of our capacity and resources to meet the demands of our clients. We have never missed a reporting deadline for any of our clients.

Over the years we have made substantial additional investments in our people and our systems. We have continued our policy of at least doubling the required amount of Continuing Education we provide our people. We routinely provide an average of one hundred hours of Continuing Education each year—the State requirement is forty hours. We routinely ensure that at least eighty of those hours are specific to municipal audit and accounting—the State and government auditing standard requirements are twenty-four hours.

We have more than doubled the number of people on our staff over the past ten years, and most of these new people are professional audit staff members. More people and more continuity combine to mean that our people capacity and resources have more than doubled.

We have moved most of our clients from a manual input of their general ledger data to **a fully mechanized computer dump** of that data direct to our Excel-based financial statement formats. At the same time, we have added significant numbers of internal data controls to financial statement formats. This strategy has virtually eliminated input errors, increased efficiency, and allowed our clients to spend less time reviewing and approving the financial statements. And these improvements have been made without a hiccup - **we consistently deliver final draft financial statements and reports to our clients the last day of our fieldwork in our client's offices, or within 1-2 weeks afterwards.**

We are not relying on the capabilities or resources of any other firms in our proposal.

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Audit Quality

Never has audit quality been the focus of more attention than now. With names like Stockton and Vallejo in the news, municipal audits can no longer be relegated to a consent item. Ensuring quality audits is a necessity. Our commitment to quality remains our top priority.

Assistive Resources

Our client support is unmatched by any other firm. As a San Francisco Bay Area municipal audit niche firm with five audit partners, we are positioned perfectly to provide staff and Board with a wide variety of resources. Support ranges from turnkey financial statement drafts with linked footnotes and direct download-based financial statements to professional continuing education sessions. We are active in professional organizations affecting local government and have a strong presence in neighboring local governments which keeps our knowledge current that we readily share with our clients. And we do not charge extra for the five-minute phone calls throughout the year.

Client Training and Professional Development

We can provide you with varying levels of training and professional development resources. We provide our semi-annual continuing education to our staff and have on occasion opened it up to our clients who wish to keep their licensees current. Our audit fee includes providing training and assistance with the implementation of applicable new GASB statements, at no additional charge. Depending upon the complexity of the GASB Statement requiring implementation, the assistance could take the form of free access to web-based training, one-on-one or group training, suggested footnote disclosure templates and/or Excel spreadsheet templates.

We have also developed and conducted training specifically for our clients. Training can be general theory in nature, semi-customized or fully customized training that fits your operations. Theory intensity can be at the beginning, intermediate and advanced levels. On occasion, we have provided our clients with shorter presentations of new pronouncements and other requirements. At the City of Richmond, for example, we developed and taught monthly training sessions on virtually every major finance area to its staff over a twelve-month period. Much of their staff had assumed new functions in the aftermath of serious staffing cuts several years ago and their Finance Director was seeking an economical method of enhancing their knowledge base and skill sets. At the Cities of Richmond, Livermore, El Cerrito and Belmont we provided grants management training to several departments as a means of solving coordination weaknesses.

In 2016, we launched Maze Live – this is a full day of training which is free to our clients and qualifies for continuing education credit. Past classes included topics such as year two of GASB 68, GASB update, Implementation of GASB Statements 74 and 75, Fraud Environment, Cybersecurity and Single Audit under Uniform Guidance. Future classes will focus on similar topics including GASB 87 for Leases in 2022.

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Professional Activities

We are active members of the Government Finance Officers Association and the California Society of Municipal Finance Officers as well as the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. We are also a member of the Association of California Water Agencies (ACWA). We are frequent speakers at various organizations.

We attend CSMFO Northern California chapter meetings on a regular basis, and we have served as speakers on various occasions. We also attend the CSMFO Annual Conference, at which our Partners have been speakers. We have also attended the League of California Cities' annual Financial Management Seminars.

Amy Meyer, Partner, and Katherine Yuen, Partner, serve on the Governmental Accounting and Auditing Committee of the California Society of CPAs. David Alvey, Partner, serves on the Accounting Procedures and Assurance Services Committee of CalCPA and the Professional Standards Committee of CSMFO. Amy Meyer and David Alvey are reviewers for the Annual Comprehensive Financial Report Award Program of the Government Finance Officers Association.

Staff Training

We believe the level of training we provide is unmatched by any other accounting firm. **Our audit staff receives an average of 80 hours of continuing education annually, including an average of over 48 hours of municipal audit and accounting training. These are twice the amount required by professional standards.**

Our program places heavy emphasis on governmental accounting and auditing classes conducted by our own staff, supplemented by courses offered by the California Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the Government Finance Officers Association, the California State Municipal Finance Officers Organization and the Association of California Water Agencies.

We accomplish this task by reserving two weeks each year solely for staff training. Our training is very specific and very participatory; lectures are almost non-existent as people are involved in a continual give-and-take format designed to educate while it helps us improve our services. We deal with specific clients and situations, we solve problems and do case studies, and we train people for real-life situations through role-play exercises. Everyone is equal in these exercises and everyone contributes their own experience in the field and the ideas they have formulated from that experience. **Suggestions coming out of staff training sessions are the source of most of the service improvements and refinements we make each year.**

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Qualifications and Continuity

Our people accumulate over 1,500 hours of purely municipal audit and accounting experience annually, far more than in any general service accounting firm.

We provide our clients continuity while introducing enough new people to keep our perspective fresh and provide you with the benefits of rotation. We intend to retain all the people assigned to your audit throughout this year's entire engagement. In future years we plan to rotate no more than one person on each segment whom we will replace with someone of equal experience. Changes to the engagement partner, manager, or supervisory staff will be made only after written permission from Ag + Open Space.

We do everything we can to ensure continuity because it helps you, it helps our staff and it helps us. We schedule the entire year in advance to avoid conflicts, and we give priority to clients who are able to accurately predict the date their books will be closed, so that the staff on their audit will not be affected if another client's closing or audit is delayed. We attempt to match personalities as well as skills and abilities so that our staff and yours will get along well.

External Quality Control Review/Peer Review

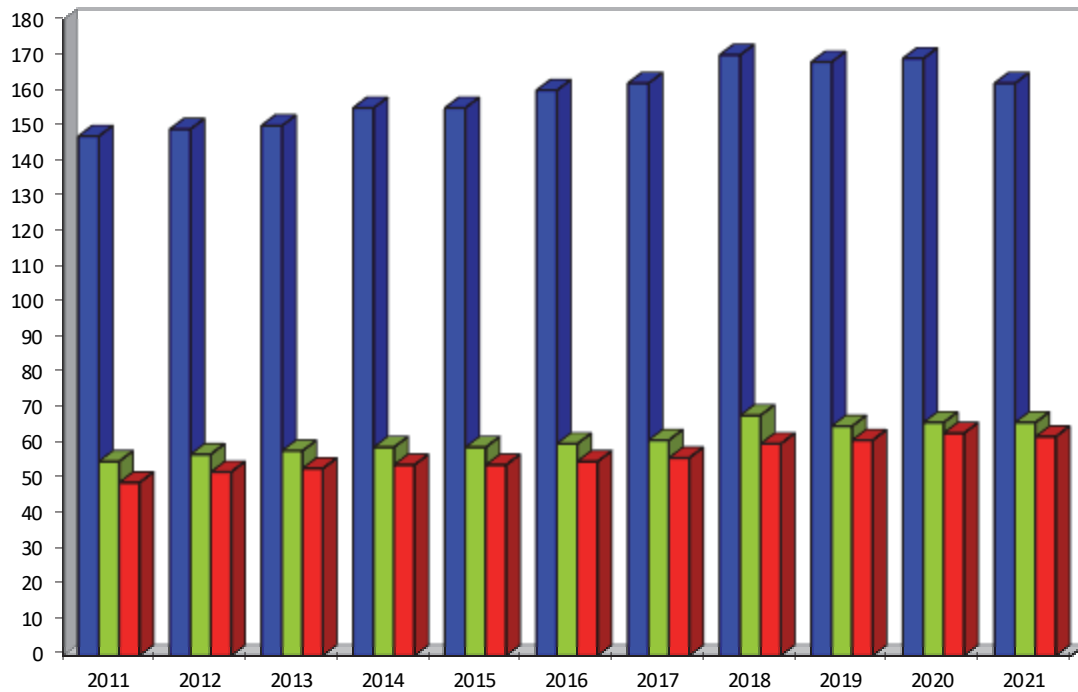
We are members of the Quality Review Program of the AICPA, which means we subject ourselves to a peer review of our workpapers and quality control procedures every three years by independent accountants specializing in such work. **Our most recent peer review was completed in 2021; we again received a rating of pass, the highest level of assurance possible.** This peer review included a review of several governmental and non-profit audit engagements, including three Special Districts. A copy of our most recent peer review opinion is located at the end of this proposal.

We have not had any Federal or State desk review or field review during the past 3 years. In addition, there has not been any disciplinary action taken or pending against us with state regulatory bodies or professional organization during the past 3 years.

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Experience

Our practice includes over fifty-two city, town or county clients and more than fifty special districts, including over forty city and special district Annual Comprehensive Financial Report award winners—more award winners than any other Northern California accounting firm or international firm branch office. Included in those totals are six award-winning Special District Annual Comprehensive Financial Reports. Eighty percent of our practice is municipal auditing, accounting and consulting, continuing throughout the entire year. Our growth can be seen in the graph below, which shows the growth in the number of our total **municipal entity** clients in blue, **City** audit clients in green and **Annual Comprehensive Financial Report** award winners in red.



Every one of the above Annual Comprehensive Financial Reports won awards from GFOA and/or CSMFO.

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

City and Town Clients

The table below summarizes our most recent experience with audits of cities, towns and counties. We are responsible for all phases of the work on these clients. **All of this work represents recurring annual audit and related work; all this work and that presented in the table was completed on or before the deadline from the first year listed for each client.** Please also see the Similar Engagements with Other Government Entities Section for names and current phone numbers for contacts on work quality and performance.

CITY AND TOWN EXPERIENCE

Client Name	Scope of Work	Client Start Date	Annual Comprehensive Financial Report		
			Submission	GFOA Award	Single Audit
Population > 100,000					
Concord	Audits of City financial statements, Successor Agency, Healthcare District, Financing Authority, Single Audit	2019 - Present	✓ Yes	✓ Yes	✓ Yes
Daly City	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Transportation Measures, JPAs audits	1992 - Present	✓ Yes	✓ Yes	✓ Yes
Elk Grove	Audit of City financial statements and Single Audit	2017 - Present	✓ Yes	✓ Yes	✓ Yes
Hayward	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Transportation Measure, Financing Corporation Audit	2011 - Present	✓ Yes	✓ Yes	✓ Yes
Santa Clara	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Silicon Valley Power Audit	2012 - Present	✓ Yes	✓ Yes	✓ Yes
Population < 100,000					
Alameda	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Transportation Measures	2018 - Present	✓ Yes	✓ Yes	✓ Yes
Atherton	Audit of Basic Financial Statements, Single Audit	2009 - Present	*	*	✓ Yes
Belmont	Audit of City financial statements, Successor Agency, Single Audit, Transportation Measures	1998 - Present	✓ Yes	✓ Yes	✓ Yes
Belvedere	Audit of City financial statements	2018 - Present	✓ Yes	✓ Yes	*
Benicia	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2011 - Present	✓ Yes	✓ Yes	✓ Yes
Brentwood	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit	2007 - Present	✓ Yes	✓ Yes	✓ Yes
Brisbane	Audit of City financial statements, Successor Agency	2011 - Present	*	*	*
Burlingame	Audit of City financial statements, Single Audit, Transportation Development Act Audit,	2016 - Present	✓ Yes	✓ Yes	✓ Yes

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Client Name	Scope of Work	Client Start Date	Annual Comprehensive Financial Report		
			Submission	GFOA Award	Single Audit
Davis	Audit of City financial statements, Single Audit	2015 - Present	✓ Yes	✓ Yes	✓ Yes
Fairfax	Audit of Basic Financial Statements	2009 - Present	*	*	*
Half Moon Bay	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2014 - Present	✓ Yes	✓ Yes	✓ Yes
Los Altos	Audit of City financial statements, Single Audit, Transportation Measure	2014 - Present	✓ Yes	✓ Yes	✓ Yes
Los Altos Hills	Audit of City financial statements and North County Library Authority, Single Audit, Transportation Development Audit	2016 - Present	✓ Yes	✓ Yes	✓ Yes
Manteca	Audit of City financial statements, Successor Agency, Single Audit, Financing Authority Audit	1986 - Present	✓ Yes	✓ Yes	✓ Yes
Martinez	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2001 - Present	✓ Yes	✓ Yes	✓ Yes
Milpitas	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Financing Corporation Audit	1995 - Present	✓ Yes	✓ Yes	✓ Yes
Moraga	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit	2012 - Present	✓ Yes	✓ Yes	✓ Yes
Mill Valley	Audits of City Basic Financial Statements and Sewerage Agency of Southern Marin	2020 - Present	*	*	*
Morgan Hill	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2015 - Present	✓ Yes	✓ Yes	✓ Yes
Oakley	Audit of City financial statements, Successor Agency, Single Audit	2000 - Present	✓ Yes	✓ Yes	✓ Yes
Orinda	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2015 - Present	✓ Yes	✓ Yes	✓ Yes
Pacifica	Audit of City financial statements, Single Audit, Transportation Development Act Audit, Transportation Measure	2015 - Present	✓ Yes	✓ Yes	✓ Yes
Pittsburg	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Retirement Plan Audit	2011 - Present	✓ Yes	✓ Yes	✓ Yes
Portola Valley	Audit of Basic Financial Statements and Transportation Measure	2005 - Present	*	*	*
Redwood City	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Audit of Port of Redwood City, Audits of Joint Power Authorities	2019 - Present	✓ Yes	✓ Yes	✓ Yes
San Bruno	Audit of City financial statements, Single Audit, Transportation Development Act Audit	2016 - Present	✓ Yes	✓ Yes	✓ Yes

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Client Name	Scope of Work	Client Start Date	Annual Comprehensive Financial Report		
			Submission	GFOA Award	Single Audit
San Carlos	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act	2016 - Present	✓ Yes	✓ Yes	✓ Yes
San Leandro	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Transportation Measures	2011 - Present	✓ Yes	✓ Yes	✓ Yes
San Pablo	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit	1995 - Present	✓ Yes	✓ Yes	✓ Yes
San Rafael	Audit of City financial statements, Successor Agency, Single Audit	2007 - Present	✓ Yes	✓ Yes	✓ Yes
South San Francisco	Audit of City financial statements, Successor Agency, Single Audit, Transportation Development Act Audit, Transportation Measures	2004 - Present	✓ Yes	✓ Yes	✓ Yes
Sutter Creek	Audit of Basic Financial Statements, Single Audit	2015 - Present	*	*	✓ Yes
Turlock	Audit of Basic Financial Statements, Successor Agency, Single Audit, Transportation Development Act Audit, Financing Authority Audit, Abandoned Vehicle Abatement Program	2013 - Present	*	*	✓ Yes
Watsonville	Audit of the City financial statements, Single Audit	2017 - Present	✓ Yes	✓ Yes	✓ Yes

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Significant Special District Audit Engagements

The chart below shows our most recent experience with District and Authority audits. We are or were responsible for all phases of work for these entities.

Special Districts and Authority Clients	1st Year	Compliance Requirements	Single Audit/ Special Report
FINANCING			
Association of Bay Area Governments FAN	1997	X	
City of Rancho Cordova Financing Authority	2009	X	
Concord Joint Powers Financing Authority	1992	X	
Governments of Livermore Financing Authority	1991	X	
Hayward Public Financing Authority	1996	X	
Manteca Financing Authority	1991	X	
Milpitas Public Financing Authority	1995	X	
Palo Alto Public Financing Corporation	1998	X	
Richmond Joint Powers Financing Authority	2005	X	
HOUSING			
Napa Valley Housing Authority	2000	X	X
Napa Housing Authority	2000	X	X
Richmond Housing Authority	2005	X	X
Suisun Housing Authority	2007	X	X
Vallejo Housing Authority	2004	X	X
PUBLIC SAFETY			
Belmont Fire Protection District	1998		X
East Contra Costa Fire Protection District	2011		
Menlo Park Fire Protection District	2009		X
Net Six Joint Powers Authority (Dispatch services)	1998	X	
Novato Fire Protection District	2013		
Rodeo-Hercules Fire Protection District	2009		X
Ross Valley Fire Department	2013		
Ross Valley Paramedic Authority	1991	X	
San Mateo Pre-Hospital Emergency Svcs. Providers Group	2000	X	X
San Ramon Valley Fire Protection District	2000	X	X
South County Fire Authority	1998	X	X
South San Mateo Police Joint Powers Authority	2000	X	
Twin Cities Police Authority	1991	X	
RECREATION AND OTHER			
Association of Bay Area Governments	1997	X	X
Contra Costa Mosquito and Vector Control District	2008		
East Bay Regional Park District	1987	X	X
Livermore Area Recreation and Park District	1989	X	X
Manteca Recreational Facilities Authority	1986	X	
Marin-Sonoma Mosquito and Vector Control District	2013		
Silicon Valley Animal Control Authority	2001		
West Contra Costa Integrated Waste Management Authority	2019		
RISK MANAGEMENT			
Association of California Water Agencies JPIA	2009		
Association of Bay Area Governments PLAN	1997		
Association of Bay Area Governments SHARP	1997		
California Joint Powers Risk Management Authority	1993		
Redwood Empire Municipal Insurance Fund	2013		
Small Cities Organized Risk Effort	2009		

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

Significant Special District Audit Engagements (Continued)

TRANSPORTATION			
Alameda Contra Costa County Transit Authority	2010	X	X
Alameda County Transportation Improvement Authority	2010	X	X
City/County Association of Governments	2005	X	X
Contra Costa Transportation Authority	2003	X	X
Eastern Contra Costa Transit Authority	2012	X	X
Livermore/Amador Valley Transportation Authority	1994	X	X
Measure J Traffic Congestion Relief Agency (TRAFFIX)	2012		
Peninsula Corridor Joint Powers Board	2010	X	X
Peninsula Traffic Congestion Relief Alliance	2001	X	X
Ralston/Holly /Harbor Grade Separation Projects	1998	X	X
San Francisco Bay Area Water Emergency Transit Auth.	1997	X	X
San Mateo County Transit District	2010	X	X
San Mateo County Transportation Authority	2010	X	
Solano Transportation Authority	2004	X	X
Sonoma-Marin Area Rail Transit District (SMART)	2017	X	X
West Contra Costa Transportation Authority Commission	1995	X	
UTILITY			
Alameda Municipal Power	1990	X	
Bay Area Clean Water Agencies	2005		
Bethel Island Municipal Improvement District	2007		
Calaveras County Water District	2004		X
California Association of Sanitation Agencies (Non-profit)	2005		
Central Contra Costa Sanitary District	2013		
Coastside County Water District	1993	X	X
Contra Costa Water District	2002		X
Contra Costa Solid Waste Authority	1993	X	X
Diablo Water District	2014		
Dublin San Ramon Services District	1999	X	X
DSRSD/EBMUD Recycled Water Authority	2005		
East Bay Dischargers Authority	2015		
East Bay Municipal Utility District	2005	X	X
East Palo Alto Sanitary District	2013	X	
El Dorado Irrigation District	2007	X	X
Fairfield Suisun Sewer District	2000		
Freeport Regional Water Authority	2005		
Livermore-Amador Valley Water Management Agency	1987		X
Mid-Peninsula Water District	2006		
Novato Sanitary District	2013		X
Palo Alto Regional Water Quality Control Plant	1998	X	X
Placer County Water Authority	2005		X
Sacramento Suburban Water District	2020		
Santa Clara Valley Water District	2004		
Sausalito-Marín City Sanitary District	2011		
Silicon Valley Power	2012		
Skyline County Water District	1992		
Solano Irrigation District	2006		
South Bay System Authority	1998	X	
South Bay Transfer Station Authority	1997	X	
South San Joaquin Irrigation District	2004		
South Placer Wastewater Authority	2001	X	
Stanislaus Waste-to-Energy	2005		
Stinson Beach County Water District	2011	X	
Tri-Valley Wastewater Authority	1990		
Union Sanitary District	2000		
Upper Mokelumne River Watershed Authority	2005		
Vallejo Sanitation and Flood Control District	2016		
West Valley Sanitation District	2004		
Zone 7 Water Agency	2010	X	X

FIRM QUALIFICATIONS AND EXPERIENCE (Continued)

As you can see from the client lists above, we have a winning combination that has resulted in **strong client loyalty and retention**. **Several clients who left have returned after seeing the difference between our firm and our competitors**, most recently Dublin-San Ramon Services District, Livermore-Amador Valley Water Management Authority, and Benicia. **Others have gone through a full proposal process and retained us**, such as Contra Costa Water District, LAVTA, Delta Diablo and Novato Sanitary District.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Audit Team

We are proposing to assign David Alvey, CPA, as Engagement Partner, Vikki Rodriguez, CPA, as Alternate/Technical Review Partner, and Mark Salgado as Supervisor. We have selected this team based on their extensive municipal and special district audit experience.

Resumes of Staff Assigned to Your Audit



DAVID ALVEY, CPA, Engagement Partner – David graduated from St Mary’s College, Moraga with a Bachelor of Science Degree in Accounting and a Minor in Business Administration. David has received **500 hours of continuing education in the past five years**. David has experience as an internal auditor at California Savings Bank in Oakland, CA. He is a Certified Public Accountant in the State of California. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. David is also a member of the Association of Certified Fraud Examiners. He is also a member of the CalCPA Accounting Procedures and Assurance Services Committee and the CSMFO Professional Standards Committee. He is a frequent speaker at our annual training and recently taught a class of over 100 attendees on Fraud and GASB updates at the annual MazeLive client training event. He has published articles with California Special District Association’s newspaper. His relevant experience includes:

Alameda County Mosquito Abatement District	City of Larkspur
Alameda County Transportation Authority	City of Livermore
Alameda County Transportation Improvement Authority	City of Los Altos
Alameda-Contra Costa Transit District	Town of Los Altos Hills
City of American Canyon	City of Manteca
American River Authority	Mid-Peninsula Water District
Association of Bay Area Governments	Middle Fork Project Finance Authority
Associated Community Action Program	Monument Crisis Center
Bay Area Clean Water Agencies	City of Napa
City of Benicia	City of Oakley
City of American Canyon	Partners in School Innovation
Bethel Island Municipal Improvement District	City of Petaluma
Calaveras County Water District	City of Pittsburg
Castle Rock County Water District	Placer County Water Authority

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)

David Alvey, CPA (Continued)

Central Contra Costa Sanitary District
Central Market Community Benefit District
Citrus Heights Water District
Clausen House
Coastside County Water District
Contra Costa Water Financing Authority
Contra Costa Water District
Contra Costa Water District Retirement Plan

City of Cupertino
City of Daly City
City of Davis
Delta Diablo

Diablo Water District
East Contra Costa County Transit Authority
East Contra Costa Habitat Conservancy
DSRSD/EBMUD Recycled Water Authority
Dublin San Ramon Services District
East Bay Municipal Utilities District (EBMUD)
EBMUD Employee Retirement System
East Palo Alto Sanitary District
Education Pioneers
El Dorado County
El Dorado Irrigation District
City of Escalon
Fairfield-Suisun Sewer District
Freeport Regional Water Authority
City of Galt
City of Hayward
ID Business Solutions
Livermore Amador Valley
Transportation Authority

City of Pleasant Hill
Regional Parks Foundation
Richmond Housing Authority
City of Rio Vista
City of Roseville
City of San Bruno
City of San Leandro
San Mateo County Resource Conservation District
San Mateo County Transportation Authority
Peninsula County Joint Powers Authority
San Mateo County Transit District
Santa Clara County Central Fire Protection District
Santa Clara Valley Water District
Skyline County Water District
Solano Irrigation District
Solano Transportation Authority
Sonoma County Agricultural Preservation & Open Space District
Sonoma-Marin Area Rail Transit
South San Joaquin Irrigation District
Southern Marin Fire Protection District
Stanislaus Waste to Energy
Stinson Beach County Water District
Stopwaste
City of Sunnyvale
Upper Mokelumne River Watershed Authority
Yolo Habitat Conservancy
Walnut Creek Chamber of Commerce
West Bay Sanitary District

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)



VIKKI C. RODRIGUEZ, CPA, Technical Review Partner – Vikki graduated from San Diego State University where she received her Bachelor of Science Degree in Accounting with a Minor in English, and received her Master’s in Taxation at Golden Gate University in 2006. She is a Certified Public Accountant in the State of California. She is a member of the American Institute of Certified Public Accountants. Vikki spent a year and a half working as an accountant at the City of Daly City and her college years working part time for both municipal government and nonprofit organizations prior to joining the firm in 1998. Vikki has accumulated over 360 hours of continuing education in the past three years as an instructor, participant and student. She has attended many of the annual Nonprofit Organization Conferences held by the California CPA Foundation, as well as CSMFO conferences. Vikki has served as a member on several non-profit Boards and Audit Committees and is currently the Board President of the Center for Human Development. Her audit experience includes the following:

Special Districts

Alameda-Contra Costa Transit District
Alameda Municipal Power
Amador Regional Sanitation Agency
Association of Bay Area Governments
Bay Area Clean Water Agencies
Belvedere-Tiburon Library Agency
Bethel Island Municipal Improvement District
Calaveras County Water District
Central Contra Costa Sanitary District
Coastside County Water District
Contra Costa County Abandoned Vehicle
Abatement Services Authority
Contra Costa Mosquito & Vector Control District
Contra Costa Transportation Authority
Contra Costa Water District
Copperopolis Fire Protection District
Delta Diablo
Diablo Water District
DSRSD/EBMUD Recycled Water Authority
Dublin San Ramon Services District
East Bay Municipal Utility District
East Palo Alto Sanitation District
Eastern Contra Costa Transit Authority
El Dorado Irrigation District
Fairfield Suisun Sewer District
Freeport Regional Water Authority
Livermore Amador Valley Transit Authority

Livermore Area Recreation & Park District
Livermore Amador Valley Water
Management Agency
Marin-Sonoma Mosquito & Vector
Control District
Menlo Park Fire Protection District
Mid-Peninsula Water District
Novato Sanitary District
Peninsula Corridor Joint Powers Board
Rodeo-Hercules Fire Protection District
San Francisco Bay Area Water Emergency
Transit Authority
San Mateo Transportation Authority
San Mateo County Transit Authority
Santa Clara Valley Animal Control Authority
Santa Clara Valley Water District
Silicon Valley Animal Control Authority
South San Joaquin Irrigation District
Skyline County Water District
Solano Transit Authority
TRAFFIX
Upper Mokelumne River Watershed Authority
West Bay Sanitary District
West Contra Costa Integrated Waste
Management Authority
West Contra Costa Transportation Advisory
Council
West Valley Sanitation District

Vikki Rodriguez, CPA (Continued)

Cities and Towns

City of Alameda	City of Martinez
City of American Canyon	City of Milpitas
City of Belmont	Town of Moraga
City of Belvedere	City of Newark
City of Benicia	City of Palo Alto
City of Cupertino	City of Petaluma
City of Daly City	City of Pittsburg
City of El Cerrito	City of Pleasant Hill
City of Emeryville	City of Pleasanton
Town of Fairfax	City of Rio Vista
City of Half Moon Bay	City of San Carlos
City of Hayward	City of San Pablo
City of Larkspur	City of San Rafael
City of Livermore	City of San Mateo
City of Los Banos	City of South Lake Tahoe
Town of Los Altos Hills	City of Suisun City
Town of Los Gatos	City of Sutter Creek
City of Manteca	City of Tracy
	City of Visalia



MARK SALGADO, Supervisor – Mark graduated from Sacramento State University, in May 2018, with a Bachelor’s Degree in Business – Concentration in Accounting. Mark has **received over 240 hours of continuing education** since joining our firm in September 2018. Mark’s audit experience includes the following:

Alameda County Fairgrounds	City of Pittsburg
Alameda County Mayors’ Conference	City of Redwood City
Alameda County Transportation Commission	City of San Carlos
Alameda Municipal Power	City of San Leandro
Amer Friends of Sufi Arts Culture and Knowledge	City of San Pablo
Association of Bay Area Governments	City of Santa Clara
Center for Excellence	City of Sausalito
Center for Independent Living	City of South San Francisco
Charitable Fed Groups	City of Sutter Creek
City of Alameda	City of Tracy
City of Belvedere/BTLA	City of Turlock
City of Benicia	City of Visalia

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)

Mark Salgado (Continued)

City of Brisbane	Contra Costa Water District
City of Burlingame	Fighting Back Partnership
City of Concord	Kentfield Fire Protection District
City of Daly City	Love Never Fails
City of Elk Grove	Mountain View Transportation Mgmt. Assoc.
City of Emeryville	Novato Fire Protection District
City of Hayward	SoMa West Community Benefit District
City of Los Altos	Sonoma Marin Area Rail Transit District
City of Manteca	Town of Fairfax
City of Milpitas	Town of Portola Valley
City of Morgan Hill	Town of San Anselmo
City of Oakley	Tri-Dam Power Authority
City of Orinda	City of Pittsburg

Honoring Our Commitments

The concepts that we must meet deadlines and stay within budgets are integrated into everything we do. So much of our work is performed for our municipal clients that we instinctively understand that our clients' deadlines must be met and we must flourish within the constraints of agreed-upon fees. We have a long track record of meeting our deadlines and staying within negotiated fees. Please ask our other clients for their views on the subject and their experience with us.

Engagement partners, supervisory staff and specialists may be changed if those personnel leave the firm, or are promoted. These personnel may also be changed for other reasons only with the express prior written permission of District. However, in either case, District retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the firm submitting the proposal, provided that replacements have substantially the same or better qualifications or experience.

Personnel Policies

We are an equal opportunity employer. Our staff includes all genders, which are represented in every staff classification including Principal. Our hiring, management and personnel decisions are based solely on an individual's skills and knowledge. As a result, our staff is very representative of the State's population as a whole.

We are registered with the State as a small or minority owned business enterprise.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Our references are listed below. Please contact these clients for further information if you wish or call any of our clients for a reference (we would be happy to provide contact information for any of our current or previous clients).

Graton Community Services District

Engagement Partner – David Alvey

Principal Contact – Chad Davisson, General Manager, 925-727-2938

Work Scope & Reports

Basic Financial Statements

Memorandum on Internal Control and Required Communications

San Mateo County Resource Conservation District

Engagement Partner – David Alvey

Principal Contact – Ryan Charland, Bookkeeper 760-774-8982

Work Scope & Reports

Basic Financial Statements

Memorandum on Internal Control and Required Communications

East Contra Costa County Habitat Conservancy – A client since 2008

Engagement Partner – David Alvey

Principal contact – Abigail Fateman, Executive Director 925- 655-2908

Work Scope & Reports

Basic Financial Statements

Memorandum on Internal Control and Required Communications

Single Audit

Sonoma County Agricultural Preservation and Open Space District

Engagement Partner – David Alvey

Principal Contact – Julie Mefferd, Administrative and Fiscal Services Manager 559-303-6113

Work Scope & Reports

Basic Financial Statements

Memorandum on Internal Control and Required Communications

Contra Costa Water District – A client from 2000 – 2010 and returned in 2013 and again in 2021

Engagement Partners – David Alvey and Vikki Rodriguez

Audit Manager – Whitney Crockett

Principal Contact – Nicole Snegosky, Accounting Manager (925) 688-8050

Hours - 480

Work Scope & Reports:

District's Annual Comprehensive Financial Report

Memorandum on Internal Control and Required Communications

Retirement Plan Basic Financial Statements

Other Post Employment Benefit Basic Financial Statements

Contra Costa Water Authority (JPA) Basic Financial Statements

Remote Audit Consideration

With the global pandemic and related subsequent shelter-in-place mandates that we all experienced in early 2020, we found that we needed to expand our remote audit abilities. Our client's audits could not be deferred, even with the various extensions of filing deadlines that were allowed. While many firms may have been caught off guard, we were already equipped to provide our clients with a very smooth transition to remote audits. We had already transitioned to paperless audit workpapers over ten years ago, already experienced with the use of secure client data transfer portals (LeapFile and SharePoint) that we'd used for a number of years, and our IT staff had been working on the implementation of Microsoft Teams – that meant we were immediately able to conduct remote audits, and shortly after, that we were able to conduct virtual meetings with our audit teams and with our clients. In the event a client did not have or was not able to use Microsoft Teams, we also obtained a Zoom account to provide flexibility in that area. Of course, there were a small number of clients that did not have the technological resources and/or personnel capacity to accommodate a remote audit, and we made arrangements to conduct those audits onsite with the use of applicable safety measures and following all protocols.

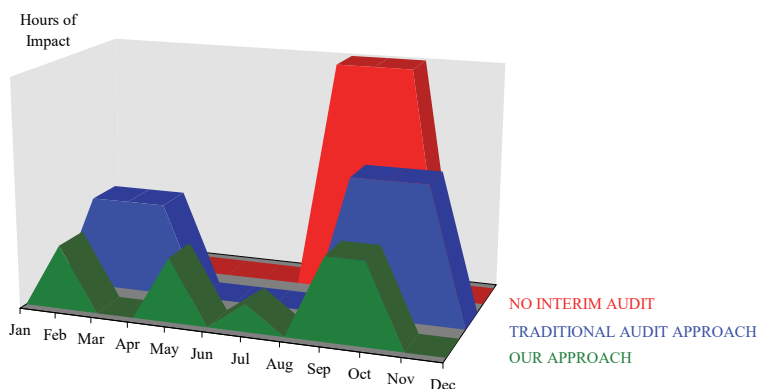
Now that some counties are relaxing the restrictions, we still find that many of our clients are not open to the public or are not able to provide an area to accommodate our entire audit team. We have also found that some clients prefer to continue to conduct the audit remotely or a hybrid-remote audit. With the hybrid-remote audit, we conduct a good portion of the audit remotely and our audit team or only a few team members, depending on the ability to maintain safe social distancing, visit the client's offices to review any documents or processes that are not readily available electronically. We are also working to obtain feedback from our clients regarding the remote audit tools and processes that worked and those that could use improvement. As with all of our services, we want to ensure that our clients receive the best possible quality of service, whether in-person or remote on a computer screen.

Overview

Our audit strategy is designed specifically for municipalities. We perform half our audit well before year-end so we can identify problems early. Our strategy maximizes our efficiency and lessens the load on our clients. When engaged to prepare the financial statements, we prepare proformas of them for your review, well before year-end and we give you detailed interim and final-phase checklists of all the items we will need from you months in advance. We have integrated GASB 34 requirements into our strategy so that there is a seamless transition to the entity-wide statements.

SPECIFIC AUDIT APPROACH (Continued)

As you can see from the illustration below, our strategy significantly reduces our impact during the crucial year-end crunch.



We will plan the audit in detail and prepare an Audit Plan which details the information we will need from you to complete our interim and year-end audits, along with the person responsible for preparing it and the date they will have it ready. We tailor it to refer directly to the schedules you already prepare.

We do not require special reports or reconciliations just for our audit. We have found that coordinating our team and our client's staff works very well because it helps minimize the impact on your staff at year end. This way the Audit Plan includes most data we need from you so you and your staff can plan and schedule your work accordingly. **Our clients know from prior experience with our firm, that we excel at minimizing our impact on your staff.**

Specific Audit Strategy – Interim

Unlike older-style firms, **we perform most of our important work at interim**, well before the end of the fiscal year. We use our interim work to identify and solve problems and plan the year-end closing and audit in detail. Well before we begin our interim work, we will send you a list of the items we need, so you will have time to prepare.

We forecast many year-end amounts at interim, so that we can limit the amount of work required at year-end and concentrate instead on areas of concern. For example, we normally perform all our cash and investment testing at interim, including sending confirmation letters to depositories and determining financial statement categorizations. Performing these last two steps at interim allows plenty of time to follow up on confirmations or resolve questions about the proper categorization of an investment without delaying the audit. As another example, we test long-term debt at interim and forecast year-end balances and transactions for each debt issue.

We use **remote inquiry** as much as possible at interim, in order to increase our efficiency and reduce our impact on your staff. We can download Board minutes and other documents from your website for review. Combining these abilities with our checklists has allowed us to perform larger portions of the audit in our own offices and reduce our questions to writing so that you have more time to deal with them.

Laws, Regulations and Compliance

Our audits are designed to ensure that we test transactions for compliance with the Single Audit Act and other applicable laws and regulations, including the California Government Code, provisions of applicable grant guidelines, California Constitution Gann Limit requirements, requirements of local measures, Transportation Development Act requirements, etc. We identify applicable laws and regulations as part of our audit planning each year.

To the extent possible, we also begin our tests of compliance with laws and regulations at interim, including use of the Uniform Guidance and the OMB Compliance Supplement and any other applicable compliance guidelines. Even if the work cannot begin until year-end we determine the applicable laws and regulations for our compliance testing so that we may incorporate the necessary information into our year-end closing checklist. Our audit samples for purposes of compliance vary based on the grant or compliance guidelines and are program-specific. The samples are stratified to ensure we test transactions that are representative of the costs charged to grants.

Specific Audit Strategy – Analytical Procedures and Year End

At year-end we do not repeat any of the work we performed at interim. Instead, we focus on the items in your Audit Plan and on the Basic Financial Statements. Our Engagement Partner and Supervisor will meet with you on the first day of the year-end audit to review the status of the year-end closing and to determine if modifications to our year-end approach are needed. This meeting sets the stage for the year-end audit; by this time the format and content of the financial statements is pretty well set and most audit adjustments have been identified. If we find any material adjustments, we will discuss them with you immediately and provide you with the journal entries required; we do not propose adjustments that are not material.

At the conclusion of our year-end work, our Engagement Partner and Supervisor, will review the Authority's financial statement drafts and provide feedbacks. Once the final financial statements draft is ready, a second partner not involved with the audit will perform a "quality assurance review" of the financial statements and workpapers so that we will be ready to sign the financial statement opinions as soon as possible.

You will find our strategy allows you to control the audit process, enables you to spread the work over the year as you wish and greatly reduces the pressure at year end.

Audit IT Systems, Security and Going Green

Hand-in-hand with our continuing investment in our people has been our increased investment in systems and hardware support. **We have a full-time IT staff who maintain our state-of-the-art systems capabilities and provide increasing levels of such service to our clients.**

Every person on our staff is provided with a Windows operating system PC networked with other audit team PCs and a printer via our own wireless LAN establish at the start of each audit in our client's office. Years ago, we completely eliminated hardcopy workpapers by converting to *ProSystems fx Engagement* paperless audit software published by Commerce Clearing House. We use Word as our word processor and Excel for preparation of financial statements and schedules and Outlook for personal information management.

SPECIFIC AUDIT APPROACH (Continued)

Because of our shift from hardcopy documentation to softcopy and our obligation under professional standards to maintain confidentiality of client data, we instituted state-of-the-art security protections to ensure client data remains confidential and secure. For example, many CPAs use email as a method of communicating financial data to and from clients. But emails are not secure communications! We therefore employ a secure data file transfer system called "LeapFile" under which we exchange data files with our clients using a secure website. This keeps data confidential and has the added benefit of permitting downloads of large excel files or Microsoft Office files that may be erroneously rejected by some email scanning software. In the event one of our staff works out of the Authority's offices or telecommutes, they access data via our virtual private network. **Our VPN, LANs, and audit software are password protected and encrypted to ensure your data remains confidential and secure.**

We will also use some type of connection to the internet during our audit, but coordinate it with your IT Staff to ensure there are no breaches in security or protocols.

We have working experience with a broad range of accounting software and systems. We have reviewed and tested controls over these systems. We have used and tested reports produced by these systems. The newer systems allow on-line inquiry or query and custom report writing, and we use these functions whenever possible.

Local Expertise and Resources

Our expertise and resources are local which provides our clients with timely on-the-spot responses to issues and questions as they arise. Our Audit Supervisors are on site daily while the audit team is in the field. Our Engagement Partner is frequently checking on progress, discussing and resolving issues with the Audit Team, as well as meeting with our client as needed. In cases of highly complex operations or unusual issues, our Technical Review Partner is brought out to meet with the audit team and provide technical support, consultation and participate in meetings with our clients as needed. With all our resources available locally, our clients are assured of in depth, timely audits and expedient resolutions to questions and issues as they arise.

System Controls, Transaction Cycle Processing Verification and Sample Sizes

With any data processing system upon which we intend to rely as a means of reducing substantive testing, we perform a variety of tests to verify the accuracy of transaction processing, the reliability of system control points and authorization controls, appropriateness of profile structures including Super-user rights access, and automated functionality such as sub-ledger integration and auto-journal entry validity and set up controls.

Gaining an understanding of the design of relevant procedures, controls and authorization levels is integrated with our risk assessment procedures discussed under the ***Client Tailored Risk Assessment*** section below. As part of our risk assessment process we identify those transaction cycles we intend to rely on. Both processing procedures and controls that are to be relied on are tested with our audits.

SPECIFIC AUDIT APPROACH (Continued)

Transaction cycle processing and control tests typically involve sampling techniques. Most of our transaction samples are selected and tested during the interim portion of our work. Each sample will run from twenty-five to sixty transactions in size. We use interval and judgment sampling techniques with a high degree of stratification. Most municipalities operate more than one major revenue system. Therefore, we typically determine which revenue transactions are processed with common procedures and controls and deem that to be a single population and subject it to a single sample. Other revenue cycles processed with separate controls are tested with their own samples. For example, it is common for separate samples to be selected for governmental receipts and each major enterprise fund. Transaction cycles we sample are dependent on materiality to each client's financial statements but typically include, payroll, disbursements, receipts, loans receivable, investments and budget transactions and in accordance with the requirements of Statement of Auditing Standards #99 we also sample journal entries. Samples from each grant audit or major federal award program are also made. Samples are triple purpose samples and we test for correct recording, compliance with applicable policy or regulation and key control attributes – both manual and automated. This includes verification of sub-ledger integration and auto-journal entry validity, if needed.

Profiles, Access and Setup Controls

Despite advances in information technology automation and system control features, classic segregation of duties concepts remain a mainstay for providing adequate internal controls. What has changed however, is the necessity to determine system profile structures and actual system access. We inquire how our clients establish and maintain system profiles for relevant staff with the objective of determining whether controls are in place to provide for adequate segregation of duties and to determine if system profiles are appropriate based on the individual's duties. We also determine how our clients monitor access and we test access through reviews of access logs, observation and in some extreme cases, with fully observed access attempts.

We will also inquire about procedures and controls used to ensure only those system functions and controls assigned to an employee are in fact setup in system profiles. Considerations include Super User Rights, system profile set up, and system authorization functionality such as transaction initiation, review and approval, automated entry setup and posting. Work typically involves inquiry of staff with Super-User Rights and determining how the organization provides a check and balance against the possibility that one person with Super-User Rights can intentionally or inadvertently assign unauthorized access. We often review access logs and examine approvals of profile changes and review authorization levels.

Data Extraction

We employ rather simple data extraction techniques these days since most modern systems provide easy download capabilities to text or Excel files. We have been utilizing data extraction for over fifteen years. We first began data extraction as a means of downloading data from our client's financial systems for upload directly into the financial statements. Then we expanded this to include transaction details, account information and other data contained in our client's systems that we need for audit. Our Chief Operations Officer, Chris Hunt, oversees our data extraction needs and has successfully worked with all of our clients and their systems to achieve data extractions for our use. We are extremely adept at converting from text, delimited and fixed width files, and with every system used by clients.

Assessing Risks – Interim Phase

Beginning with fiscal year 2007-2008 audits, a new set of Statements of Auditing Standards became effective and required that most auditors change the way they audit. Much of this new guidance came out of the aftermath of highly publicized audit failures such as Enron, Global Crossings and the like. The Statements make it clear that a generalized one-size-fits all audit approach will not be permitted. An audit must be based on a unique audit strategy customized to fit each client and its industry.

The primary objective of these Standards is to require the auditor's application of an audit risk model. The concept is that a set of financial statements should be evaluated for the underlying risks of material misstatement. Then, a customized audit should be tailored to test for misstatements and verify that controls are designed and in place to prevent and detect misstatements.

We have consistently employed a risk-based concept from our firm's inception. Our audit checklists and programs were originated by reference to *Audits of Local Governments* published by the Practitioners' Publishing Company (PPC), a third-party vendor specializing in producing audit guides for unique industries. But we have not simply used their guide as our approach. We have customized it further for the simple reason that California municipalities have many unique risks not faced by municipalities in other states. As you know, California state law and applicable regulations cover a wide variety of areas such as cash and investment management, redevelopment compliance, transportation development act programs, and child development programs. Indeed, even revenues of California municipalities are unusual and complex such as the past Triple Flip and Proposition 1A securitization.

Our primary objective in an audit of each client's financial statements is to opine on whether the financial statements, including disclosures, are free of material misstatement. Our opinion must be based on sufficient, appropriate audit evidence that we obtain, and this evidence must be documented. To achieve this objective, we further refine our approach to be responsive to each individual audit. We may reduce the scope of our substantive audit tests provided we conclude there are effective specific controls in place which would detect and correct misstatements due to errors or fraud.

Fraud Considerations

Beginning with our 2004 audits, we employed additional audit steps required by Statement of Auditing Standards #99, *Consideration of Fraud in a Financial Statement Audit*. SAS #99 requires auditors to consider risk areas that may be susceptible to fraud and to then modify their audit strategy. We have been employing a variation of the SAS #99 concept since the early 1990's. For example, for many of our recurring clients, we visited all of their cash collection sites. We performed cash counts and reviewed cash handling practices and procedures, including security measures employed to limit access to cash. This and our planning meetings with our clients' staff have resulted in the inclusion of a variety of special emphasis areas in our audits. We combine our fraud consideration brain storming sessions with our overall risk assessment process discussed below.

Client Tailored Risk Assessment

Our strategy to assessing risk begins with a brainstorming session of our audit team where they review your prior year financial statements and operations to identify areas of major audit risk. We also incorporate our consideration of other factors such as the risk of fraud, the economy, regulatory complexities or changes, credit market conditions and others into our initial assessment. We may also compare unusual transactions and estimates to those used by other municipalities or to current trends and issues. Since we are a niche firm specializing in California municipalities this is relatively easy. For example, certain development agreements are unique to municipalities. These agreements usually contain complex financial transactions and legal restrictions. With so much experience in this area we can quickly design an efficient response to these risks.

Major audit risks are further evaluated through consideration of relevant assertions to determine inherent risk due to error or fraud. For example, cash on hand has a relative higher inherent risk of loss due to theft than an infrastructure asset. High and medium inherent risk audit areas are further evaluated to determine relevant internal controls needed to prevent, detect and correct errors or fraud.

We start our evaluation of your internal controls by interviewing staff and meeting with Department heads as needed. We review policies and procedure manuals and other documentation to determine the design of procedures and controls. As part of our evaluations we document narrative memoranda outlining the duties of each pertinent person as well as our GRID evaluation of the important nexus control points. The GRID is our own design; it is a two-axis chart we use to identify potential conflicts of duties in your controls. We enhance our evaluation by reviewing system profile reports, paying special attention to super-user rights. This data is then used to determine the presence or absence of compensating controls designed to mitigate conflicts of duties vested in a single individual.

We then test to verify that procedures and controls are operating effectively such that they reduce the risk that errors or fraud could occur and go undetected and uncorrected. We use a variety of techniques to verify controls are effective including: sampling, observation, documentation of reviews, examining system access reports and comparisons with other data.

After this has been completed, we assess the risk of material misstatement which is determined by the relative inherent risk of an area and the associated control risk to plan our substantive tests. That is, the risk that controls are not in place or are not operating effectively. Areas with a low risk of material misstatement assessment may receive limited substantive procedures while those with a high risk of material misstatement will receive significant substantive procedures.

We then design our final phase audit plan to ensure we obtain sufficient appropriate evidence about the financial statements and disclosures. Specific audit procedures are developed and documented in our audit programs and we develop potential internal control points for further evaluation as to significance and communicate those to staff.

Client Participation in the Risk Assessment Process

Of course, any risk assessment process is incomplete without our clients' active participation. We hold meetings with senior finance staff and others within the organization to discuss their views and assessments of risks affecting the financial statements. Our inquiries are backed up by reviews of the annual budget, mid-year budget revisions, internal audit reports, grantor performance and monitoring correspondence and any other pertinent data we deem relevant.

We must also establish two-way communication with the Board and Finance Committee which we typically accomplish by meeting to discuss the audit process and timing, management representations and fraud considerations. For those organizations without an Audit Committee, we typically attend a Board meeting or meet with representatives of the Board.

Assessing Risks – Final Phase

Although the majority of our evaluations and testing of internal controls is completed with our interim testing, it is during the final phase that actual year end balances, transactions and disclosures are known, and our substantive procedures are employed. These procedures and data often reveal unusual or unexpected results that must be considered in the risk assessment process. Risk assessment processes are iterative and cumulative. That is, we must continually re-evaluate our assessments based on information and procedures gathered. It is not uncommon for an initial assessment and the corresponding substantive audit work to be restructured as a result of new data. Indeed, it is the intent of current audit standards that the audit be responsive to risks.

Our substantive procedures are selected to be responsive to the assessed risk and relevant assertion and typically involve analytical procedures, third-party confirmation, estimation techniques, mini-max tests, trend analyses, recomputations, corroboration with other tests, tests in total, sampling and comparisons to data gathered in other municipal audits.

Risk assessment procedures would be incomplete without an evaluation of the adequacy of our evidence obtained including internal control tests, any significant deficiencies or material weaknesses and substantive test results. **These factors are considered prior to the release of our opinion in a final re-assessment process that includes our quality assurance review.**

Communication and Coordination

We will meet with you at the start of each phase of work and conduct an exit conference at the end of each phase of work. This will ensure you know everything we do, with plenty of time to address any issues.

Two key objectives for a well-run audit are to ensure timely communication of the audit results and to provide for seamless coordination of the external auditors with staff. The concept is virtually identical to our Accounting Issues Memorandum and detailed Interim and Closing Checklists that we typically prepare for our clients.

SPECIFIC AUDIT APPROACH (Continued)

The Accounting Issues Memorandum concept was originated by one of our staff over two decades ago to function as a partner's brief of an engagement's status. It worked so well we expanded it to all our audits and share it with our clients. It has proven to be an indispensable communication and coordination tool ever since. This informal memo condenses and summarizes the audit status and issues as of the end of our interim work. It includes housekeeping matters, major and minor potential findings, scheduled audit fieldwork start and finish dates, etc. We produce this memo right in your office before the conclusion of our interim work, so you have an idea of what we've found so far and whether there are areas that need work.

Our Memorandum on Internal Control is drafted at year-end and may include significant issues raised with our interim phase Accounting Issues Memorandum as well as issues arising from our year-end work. We review a draft with you, so that you will have plenty of time to consider the facts and discuss our findings before the audit results are presented to the Board and Finance Committee.

Estimated Timeline and Engagement Segment

We have timed our audit to complete all your reports so that they are ready to print by your deadlines. Of course, our timetable may be adjusted to fit your needs. We will start our work as soon as you appoint us your auditors, with an entrance conference as soon as possible.

Prompt Service and Delivery of Reports

We have always focused on reducing financial statement turn-around time and we have never missed a deadline.

Our audit strategy emphasizes detail planning and coordination of our staff and client staff to complete the audit as efficiently as possible. We have found that completing all our work and our reports, if possible, as part of our fieldwork dramatically reduces the time required to issue final reports to our clients.

Our strategy allows our clients ample time to review all report drafts before issuance, while ensuring that all reports are issued timely.

Internal Quality Assurance System

Every one of our audit and assurance engagements has an Engagement Partner responsible for the successful completion of the work as well as ensuring we maintain quality levels that satisfy professional standards. Our very high Partner to staff ratio of one to six is double that of traditional firms. We specifically structure our work for on-site Engagement Partner participation while the audit is being conducted. This structure is by design to ensure we have active on the job oversight of staff and timely completion of the work.

We have always subjected our audit and assurance engagements to a second Quality Assurance Review. This is performed by a second partner that is not involved with the audit.

SPECIFIC AUDIT APPROACH (Continued)

Our Proposed Engagement Segments are estimated as follows:

Audit Activities	Budgeted Hours					
	Engagement	Pre - Issuance				
	Partner	Review	Supervisor	Associates	Admin.	Total
Planning & budget/Confirms/Checklists	1.00		2.00			3.00
SAS Fraud assessment	1.00		1.00			2.00
Minutes-resolutions			2.00			2.00
Reports	4.00		16.00		2.00	22.00
Supervision/review	3.00	2.00	12.00			17.00
Conferences & meetings	2.00		2.00			4.00
Management letter	1.00		2.00			3.00
MD&A				1.00		1.00
Analytical review	1.00					1.00
Internal Control Evaluation				16.00		16.00
Cash & Investments				4.00		4.00
Revenue/Receivables				8.00		8.00
Capital Assets				4.00		4.00
Disbursements/Payables				6.00		6.00
Payroll/Accrued liabilities				5.00		5.00
Pension (GASB 68)				8.00		8.00
OPEB (GASB 75)				8.00		8.00
Journal Entry Testing				6.00		6.00
Risk Management			2.00			2.00
Commitments and Contingencies			1.00			1.00
GRAND TOTAL	13.00	2.00	40.00	66.00	2.00	123.00



www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

February 9, 2021

To Maze & Associates Accountancy Corporation and the Peer Review
Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Peer Review Letter (Continued)

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maze & Associates Accountancy Corporation has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

AUDIT SERVICES COST PROPOSAL

PREPARED FOR



Placer County Resource Conservation District
Attn: Sarah Jones, Executive Director
11641 Blocker Dr., Suite 120
Auburn, CA 95603
sarah@placerrcd.org

David Alvey, CPA, Partner
3478 Buskirk Ave, Suite 215
Pleasant Hill, CA 94523
(925) 930-0902 (Phone) - (925) 930-0135 (Fax)
davida@mazeassociates.com

M **MAZE**
& ASSOCIATES

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TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Maze & Associates Certification

David Alvey and Vikki Rodriguez are authorized to submit this proposal and negotiate and sign a contract with the Placer County Resource Conservation District (District). Our offer is firm and irrevocable for a period of 90 days from the date of this proposal.

What Our Price Includes

Our price includes all the basic audit work and reports, statements and other deliverables specified in your request for proposal. Our price also includes the items below at **no additional cost**:

- 1) Year-round support and telephone consultation on pertinent issues affecting District,
- 2) Copies of our journal entries and our leadsheets used to support the amounts in your financial statements,
- 3) **Free full day of training** at our annual MazeLive event,
- 4) Active Partner involvement in your work **every year**,
- 5) Our typed interim Accounting Issues Memorandum,
- 6) Overviews and summaries of upcoming pronouncements and regulation affecting the audited financial statements.
- 7) Direct dump of general ledger data into our ProSystems trial balance software which is fully linked to financial statement formats.

Fees and Billings

Progress billings will be made on the pro-rated audit work completed during the course of the engagement. Our fees are firm fixed prices. In determining our fees, we understand that the District's records will be in condition to be audited; that is, transactions will be properly recorded in the general ledger and subsidiary records, these accounting records and the original source documents will be readily available to use, we will be furnished with copies of bank reconciliations and other reconciliations and analyses prepared by the District and District personnel will be reasonably available to explain procedures, prepare audit correspondence and obtain files and records.

We do not post separate rate structures for municipal audit work. We view this work as being every bit as important and valuable as the work we perform for other clients and we put our best people on it. Any consulting work you request will be performed at the same rates as our audit work.

If District would like additional services, those can be evaluated and our standard billing rates would apply as follows:

<u>Position</u>	<u>Rate</u>
Partner	\$ 325
Manager	150
Supervisor	130
Associates	95

TOTAL ALL-INCLUSIVE MAXIMUM PRICE (Continued)

Total All-Inclusive Maximum Price

	<u>2023 (1)</u>	<u>2024</u>	<u>2025</u>	Optional	
				<u>2026</u>	<u>2027</u>
Audit of the Basic Financial Statements and Memorandum on Internal Controls	\$ 16,125	\$ 16,770	\$ 17,441	\$ 18,139	\$ 18,865
Out-of-pocket expenses (2)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>16,125</u>	<u>16,770</u>	<u>17,441</u>	<u>18,139</u>	<u>18,865</u>
Optional Service:					
State Controllers Report	400	416	433	450	468
Single Audit (per major program), if required	<u>4,300</u>	<u>4,472</u>	<u>4,651</u>	<u>4,837</u>	<u>5,030</u>
Total all-inclusive maximum price:	<u>\$ 20,825</u>	<u>\$ 21,658</u>	<u>\$ 22,525</u>	<u>\$ 23,426</u>	<u>\$ 24,363</u>

NOTES:

(1) Years subsequent to 2023 have been increased due to estimate of COLA.

(2) Out-of-pocket expenses are included in our standard hourly rate.

TECHNICAL PROPOSAL
TO PROVIDE PROFESSIONAL
AUDIT SERVICES FOR



FOR THE FISCAL YEARS ENDED JUNE 30, 2023 THROUGH 2025
WITH AN OPTION OF TWO ONE-YEAR EXTENSIONS

CONTACT PERSONS:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210
Sacramento, California 95825

Phone: (916) 564-8727

Fax: (916) 564-8728

March 31, 2023

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550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

March 31, 2023

Placer County Resource Conservation District

11641 Blocker Drive, Suite 120
Auburn, California 95603

Thank you for your interest in our firm and the opportunity to present our proposal to serve the **Placer County Resource Conservation District** (the District). We are genuinely enthusiastic about the prospect of serving you because auditing special districts and other governmental agencies with their unique reporting requirements has developed into one of our firm's major areas of expertise. If given the opportunity, you can be sure that we would serve the District with great care and pride.

OUR UNDERSTANDING OF THE SERVICES TO BE PERFORMED

We will audit and express an opinion on the fair presentation of the District's financial statements in conformity with U.S. generally accepted accounting principles for the years ending June 30, 2023 to 2025, with an option to extend for the years ended June 30, 2026 through 2027. The audits will be conducted in accordance with U.S. generally accepted auditing standards and the standards set forth for financial audits contained in *Government Auditing Standards (1994)* issued by the Comptroller General of the United States, as revised, Uniform Guidance, to the extent that federal funds are received, and State Controller's Minimum Audit requirements for California Special Districts. In conjunction with our audit, we will also issue a report on internal controls and compliance, a management letter and auditor's communication letter.

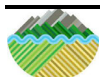
OUR COMMITMENT TO PERFORM TIMELY SERVICES

We have the technical expertise, engagement management skills and staffing resources sufficient to provide you with excellent service and ensure that your reporting deadlines are met. We have consistently planned, scheduled and conducted our audits of the organizations we serve in an efficient and effective manner in order to meet their reporting deadlines.

You have indicated that our final reports for the audits shall be completed by December 31. To ensure meeting this reporting deadline, we will begin our preliminary planning and perform tests of controls in the July/August timeframe. We will plan to commence fieldwork in October, or at such time as the books have been closed and all documents and analyses have been completed, and we will ensure final copies of the reports are available for the January Board meeting. We will provide the District with the priority and timely service it deserves.

OUR EXTENSIVE EXPERIENCE WITH LOCAL GOVERNMENTS

In any service organization, it is the people who make the difference. All of our staff have extensive experience auditing governmental entities, including special districts and numerous



other governmental agencies including cities. Our team members know and understand the challenges and opportunities confronting governmental entities and our team consists of professionals who have proven their ability to provide auditing and other services to special districts and cities. We have extensive experience with performing audits of special districts including Placer County Transportation Planning Agency, Auburn Area Recreation and Park District, Fair Oaks Recreation and Park District, Sacramento Public Library Authority, Sacramento Metropolitan Cable Television Commission, Mountain House Community Services District, Sacramento Metropolitan Fire District, Sacramento Suburban Water District, Calaveras County Water District, Fair Oaks Water District, Carmichael Water District, Tuolumne Utilities District, Pacific Fruitridge Fire Protection District, Sacramento Regional Fire/EMS Communication Center, Yolo-Solano Air Quality Management District, American River Flood Control District, Yolo County Transportation District, Marin County Transit District, El Dorado County Transit Authority and many others. We have also provided audit services to most of the cities in the Sacramento area including the Cities of West Sacramento, Lincoln, Chico, American Canyon, Sonoma, Colfax, Ione, Elk Grove, Citrus Heights, Sutter Creek, Dixon, Folsom, Marysville, Biggs, Colusa, Rancho Cordova and the Town of Loomis. We have also audited the Transportation Development Act (TDA) funds of the various cities and counties in Sacramento, Yolo, Yuba, Sutter, Placer, El Dorado, Calaveras, Butte, Amador and San Joaquin counties. We have extensive experience with preparation of State Controller's Reports, Single Audit Act procedures and reports, letters to underwriters (comfort letters) and preparation and review of Comprehensive Annual Financial Reports (CAFR) for compliance with the GFOA's preparer's checklist in order to receive the Certificate of Achievement for Excellence in Financial Reporting. Having provided all of these services for various governmental entities makes us exceptionally well qualified to provide the services you currently request and to provide you with additional services should you request them in the future.

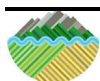
LOCAL EXPERIENCED PERSONNEL

Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. If our firm is selected, we plan to have managers and above spend at least forty-five percent of our total audit time. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services.

OUR PROFILE AND COMMITMENT TO QUALITY

Richardson & Company, LLP is a regional certified public accounting firm established in 1991 and located in Sacramento. We have a total staff of thirty, including twelve CPAs. Our governmental audit staff totals twenty-six, all of which are located in Sacramento. We are among the top 15 largest accounting firms operating in the Sacramento area. We are a certified Disadvantaged Business Enterprise with the California Department of General Services and a certified Woman-owned Business Enterprise with Caltrans. We provide audit, accounting, tax and business advisory services to numerous entities, including governmental entities, nonprofits, financial institutions, SEC registrants, real estate partnerships, a magazine circulation audit, the largest water district in the world located in Los Angeles and other clients primarily located in northern California.

We are a member of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA) and participate in the California Society of CPA's Peer Review Program.



We are registered with the Public Company Accounting Oversight Board (PCAOB) created by the Sarbanes-Oxley Act to inspect firms that audit SEC registrants. All firms that join the Center for Audit Quality agree to adhere to published quality control standards and submit to peer reviews and PCAOB inspections of their practice every three years. We have passed all ten peer reviews and three PCAOB inspections of our practice.

WHY WE ARE BEST QUALIFIED

Richardson & Company, LLP is the best qualified to perform the auditing services required by the District for the following reasons:

- We have extensive history in providing high-quality audits to governmental agencies, as previously discussed.
- Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. If our firm is selected, we plan to have supervisors and above spend a significant percentage of our total audit time. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services. The manager will work on-site during the duration of the audit fieldwork and will interact with your fiscal personnel during the audit, as well the other staff assigned to the audit. The audit partner will also spend time on site and will take a “hands on” approach to the engagement.
- We have a thorough audit approach that focuses on substantive testing of the District’s accounts. Some firms provide lower cost audits by performing mostly analytical review procedures and the evaluation of internal controls instead of performing substantive testing of account balances. Our audit approach involves a combination of internal control testing and substantive testing. Our thorough approach ensures material misstatements are detected, which should provide a level of comfort to management and the Board.

* * * * *

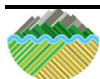
Once again, we would like to thank you for the opportunity to discuss our services, present our qualifications, and submit our proposal to serve as independent auditors for the District. We are genuinely enthusiastic over the prospect of serving you and sincerely believe that we have the people, experience, resources and reputation to assure you of outstanding services. For the preceding reasons and many others as outlined in this proposal, we genuinely believe that your selection of our firm as the District’s independent accountants is the best decision that the District could make. If you have questions or need additional information, please do not hesitate to contact us. Brian Nash and Ingrid Shepline are authorized to represent the firm and are available at the address and phone number on the cover page. This proposal is valid for 90 days.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid Shepline, CPA
Managing Partner



FIRM QUALIFICATIONS AND EXPERIENCE

License to Practice and Perform Government Audits

Richardson & Company, LLP and all assigned key professional staff are properly licensed to practice in the State of California, and are in good standing with the Board of Accountancy. We also obtain the needed education to perform government audits. All of the firm's staff meet the continuing education requirements of the Standards for Audits of Governmental Organizations, Programs, Activities and Functions published by the U.S. General Accounting Office.

Independence

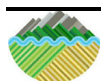
The firm is independent of the District as defined by generally accepted auditing standards and U.S. General Accounting Office's *Government Auditing Standards*. The firm has no conflict of interest related to the District.

Firm Profile and Experience

Introduction to Our Firm: Richardson & Company, LLP (successor firm to Richardson & Company) is a regional CPA firm founded in 1991 and located in Sacramento. We have a total staff of thirty, including twelve CPAs. Our governmental audit staff totals twenty-six, all of which are located in Sacramento. We will have one partner, one senior manager and two other staff assigned to your audit. We are among the top 25 largest accounting firms operating in the Sacramento area. We are a certified Disadvantaged Business Enterprise with the California Department of General Services and a certified Woman-owned Business Enterprise with Caltrans. Our firm is a member of the Government Audit Quality Center of the AICPA. We provide audit, accounting, tax and business advisory services to numerous governmental, commercial and nonprofit entities, including the largest water district in the world located in Los Angeles and other organizations primarily located in the Sacramento and San Francisco-Oakland bay areas and as far north as Eureka, California and south as Whittier, California.

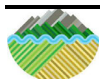
We provide audit services to governmental entities (cities, water and fire districts, and other special districts, regional transportation planning agencies, Transportation Development Act funding recipients and joint powers authorities), nonprofit organizations, financial institutions and bank holding companies, real estate partnerships and others. We have provided audit services to most of the cities located within the greater Sacramento region, large water and fire special districts such as the Sacramento Suburban Water District and the Sacramento Metropolitan Fire District and several transportation planning agencies including the Sacramento Area, El Dorado, Calaveras, Butte, Placer, Amador and San Joaquin Councils of Governments and their city and county funding recipients. We perform Single Audit Act and compliance audits for both governmental and nonprofit entities. We provide tax services to our audit clients requiring those services.

Government Audit Experience: Key personnel in our firm began their careers with Ernst & Young LLP serving governmental entities and other clients. Since leaving the international CPA firm of Ernst & Young LLP, Joe Richardson (deceased), Ingrid Shepline, Brian Nash and their team have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. Many of our present and past clients are former national-firm clients and include the following governmental organizations:

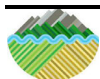


Special Districts

- Placer County Transportation Planning Agency
- Auburn Area Recreation and Park District
- Consumnes Community Services District
- El Dorado Hills Community Services District
- Fair Oaks Recreation and Park District
- Mountain House Community Services District
- Cortina Community Services District
- Rancho Murieta Community Services District
- Diablo Community Services District
- Ranch House Community Services District
- Volcano Community Services District
- Orleans Community Services District
- Dixon Public Library District
- Vacaville Public Library District
- Sacramento Public Library Authority
- Sacramento Metropolitan Cable Television Commission
- Sacramento Transportation Authority
- Sacramento Metropolitan Fire District
- Sacramento Regional Fire/EMS Communication System
- Wilton Fire Protection District
- Pacific-Fruitridge Fire Protection District
- Courtland Fire Protection District
- Herald Fire Protection District
- El Dorado Hills Fire Department
- Rescue Fire Protection District
- California Fire Rescue Training Authority
- Fair Oaks Water District
- Del Paso Manor Water District
- Amador Water Agency
- San Luis and Delt-Mendota Water District
- Westlands Water District
- California Exposition & State Fair
- Stanislaus Consolidated Fire Protection District
- Nevada County Consolidated Fire District
- El Dorado County Emergency Services Authority
- California Tahoe Emergency Services Operations Authority
- Yolo Emergency Communication Agency
- American Canyon Fire Protection District
- Dixon Fire Protection District
- Sacramento Valley Basinwide Air Quality Control Council
- Nevada Irrigation District
- El Dorado Irrigation District
- El Dorado County Transportation Commission
- El Dorado County Transit Authority
- El Dorado County Local Agency Formation Commission
- Florin Resource Conservation District
- Citrus Heights Water District
- Glenn-Colusa Irrigation District



- Reclamation District 1000
- Reclamation District 2035
- Carmichael Water District
- Oakdale Irrigation District
- Merced Irrigation District
- Yuba County Water Agency
- Calaveras County Water District
- Byron Bethany Irrigation District
- Bethany Sanitary District
- South San Joaquin Irrigation District
- South Feather Water and Power Authority
- Tuolumne Utilities District
- Sacramento Suburban Water District
- Yolo County Transportation District
- Tri-Dam Project and the Tri-Dam Power Authority
- Rio Linda/Elverta Community Water District
- Paratransit, Inc.
- Regional Waste Management Authority
- Transport System of the University of California at Davis
- Yuba-Sutter Transit Authority
- Yolo-Solano Air Quality Management District
- American River Flood Control District
- Amador County Transportation Commission
- Amador Transit
- Lassen County Transportation Commission
- Lassen Transit Services Agency
- Calaveras Council of Governments
- Calaveras Transit
- Sacramento Area Council of Governments Local Transportation Funds of the Counties of Sacramento, Sutter, Yolo and Yuba and Sacramento State Transit Assistance Fund
- Marin County Transit District
- Butte County Association of Governments
- Association of California Healthcare Districts - The Alpha Fund (workers compensation risk pool for rural hospitals)
- Regional Water Authority
- Sacramento Groundwater Authority
- State Water Project Contractors Authority
- Yolo County Local Agency Formation Commission
- South Yuba Water District
- San Juan Water District
- Solano County Water Agency
- South Sutter Water District
- Funds and accounts of the California Department of Water Resources on behalf of a large water agency, including special analyses and projects related to its contract with the State
- San Joaquin Council of Governments
- San Joaquin County Local Transportation Fund and State Transit Assistance Fund
- San Joaquin Regional Transit District
- Funds and accounts of the U.S. Bureau of Reclamation (USBR) on behalf of the Central Valley Project Water Association and various water districts including Santa Clara



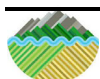
Valley Water District, East Bay Municipal Utility District, Contra Costa Water District, Sacramento Municipal Utility District and Placer County Water Agency

Cities

- City of West Sacramento
- City of Sonoma
- Town of Paradise
- City of Elk Grove
- City of Chico
- City of Lincoln
- City of American Canyon
- City of Citrus Heights
- City of Ione
- City of Dixon
- City of Folsom
- City of Rocklin
- City of Colfax
- City of Marysville
- City of Biggs
- City of Colusa
- City of Rancho Cordova
- Town of Loomis
- City of Sutter Creek
- Town of Fort Jones
- Cities of Folsom, Rancho Cordova, Galt, Isleton, Sacramento, Davis, Live Oak, Yuba City, Marysville, Wheatland, West Sacramento, Winters and Woodland Transportation Development Act Funds
- County of Butte and Cities of Oroville, Chico, Gridley, Biggs, and Paradise Transportation Development Act Funds
- El Dorado County and City of Placerville, County of Placer and Cities of Auburn, Lincoln, Loomis, Roseville and Rocklin Transportation Development Act Funds
- Cities of Escalon, Lodi, Manteca, Lathrop, Ripon and Tracy and County of San Joaquin Transportation Development Act Funds
- Cities of Manteca, Lathrop, Tracy, Lodi and Ripon Transit Systems
- Funds and accounts of the California Department of Water Resources on behalf of a large water agency, including special analyses and projects related to its contract with the State

The services we provide to our government and other clients prove that we have the ability to provide the services that the District requires. Examples of these services include the following:

- We conduct the audits of the basic financial statements of numerous special districts, including park, water and fire districts, as well as a number of cities. We have audited many governmental entities as well as nonprofits that receive federal and other grant funding. Our experience performing these audits of basic and special purpose governmental financial statements has made us thoroughly familiar with the application of generally accepted governmental accounting principles.
- We have provided federal compliance auditing services to numerous entities, including the Cities of Elk Grove, Chico, Colfax, West Sacramento, Folsom, Dixon, Citrus Heights, Rocklin, Marysville and Colusa, Sacramento Metropolitan Fire District, Placer County Transportation Planning Agency, El Dorado Irrigation District, South San Joaquin Irrigation District, Yolo County Transportation District, El Dorado County Transit Authority, Marin Transit, Courtland Fire Protection District, Amador Transit, Yuba-Sutter Transit Authority, the Transport System of the University of Davis and Paratransit and to numerous nonprofit organizations receiving federal grants that must also comply with Government Auditing Standards and the Single Audit Act, which are the same standards that apply to the District.
- We have provided the Cities of Elk Grove, Chico, American Canyon, Citrus Heights, West Sacramento, Folsom, Rancho Cordova and Dixon, the Cosumnes Community Services District, Sacramento Suburban Water District, Fair Oaks Water District, Oakdale Irrigation District, Florin Resource Conservation District, San Juan Water

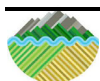


District and San Joaquin Council of Governments with extensive assistance in the preparation of their Comprehensive Annual Financial Report (CAFR), including the first CAFR the Sacramento Metropolitan Fire District, City of Rancho Cordova, Florin Resource Conservation District, Consumes Community Services District and San Joaquin Council of Governments had ever prepared.

- We performed audits on behalf of the Sacramento Area Council of Governments, El Dorado County Transportation Commission, Butte County Association of Governments, Placer County Transportation Planning Agency, Amador County Transportation Commission, Calaveras County Council of Governments and Lassen County Transportation Commission of the municipalities in Sacramento, Butte, Placer, Amador, Calaveras, El Dorado, Yolo, Yuba and Sutter Counties that receive Transportation Development Act (TDA) revenue. These audits include financial audits of the funds used by the municipalities to account for the TDA money and the trust fund at the Counties as well as an audit of compliance with the TDA and the Single Audit Act.

In addition, Ingrid Shepline has gained an extensive amount of governmental accounting and auditing experience in her previous position with Ernst & Young LLP, including the following:

- Provided auditing services to numerous state and local government units that face the same unique governmental accounting and auditing aspects as the District such as multifund structure, extensive reporting requirements, basis of accounting, and budgetary and other legal compliance requirements. These entities include the California Department of Water Resources Enterprise Fund, Sacramento County, Sacramento County Airport Enterprise Fund, Solano County Private Industry Council, City of Woodland, City of Lodi and California Housing Finance Agency. The audits of Sacramento County, Sacramento County Airport Enterprise Fund and City of Woodland also involved the preparation of award winning CAFRs.
- Established an audit approach for testing for compliance with federal, state and local grant requirements, including application of the Single Audit Act, for Sacramento County, City of Lodi and California Housing Finance Agency.



QUALITY CONTROL AND PEER REVIEW

We are a member of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA) and participate in the California Society of CPA's Peer Review Program. We are registered with the Public Company Accounting Oversight Board (PCAOB) created by the Sarbanes-Oxley Act to inspect firms that audit SEC registrants. All firms that join the Center for Audit Quality agree to adhere to published quality control standards and submit to peer reviews and inspections of their practice every three years. We have passed all ten of our peer reviews with a "clean opinion" and all three PCAOB inspections. The ten peer reviews cover the entire period our firm has been in existence. Our latest peer review is on page 11. All of our peer reviews have included the review of specific government engagements.

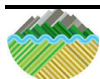
The quality control policies for our auditing practice are described in detail in our firm's Quality Control Document. All employees and members of our firm are provided with a copy of our Quality Control Document and are responsible for understanding, implementing and adhering to these policies and procedures. Our policies and procedures cover each of the following six elements of quality control: 1) Leadership, 2) Relevant Ethical Requirements, 3) Acceptance and Continuance of Clients and Engagements, 4) Human Resources, 5) Engagement Performance and 6) Monitoring. The adequacy of our quality control system and our compliance with that system are independently evaluated every three years through a peer review.

We also demonstrate our commitment to providing quality service in many other ways, including:

- Organizing, staffing, and managing engagements to provide for appropriate levels of technical competence, experience, supervision and review.
- Undertaking quality control reviews of selected engagements to assure compliance with professional standards.
- Recognizing our obligation to the public as well as to our clients.
- Conducting engagements in accordance with clients whose concern for reputation and integrity is similar to our own.
- Promoting the growth of our firm primarily by referrals from existing clients satisfied with the quality of our services.

In addition to excellent peer review and inspection results, other examples of our commitment to quality include:

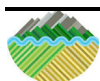
- Assisting numerous governmental entities with receiving the Certificate of Excellence in Financial Reporting awarded by the Government Finance Officers Association, including four that received the award on the first attempt.
- Engaging a nationally recognized accounting consultant who has authored several accounting and reporting manuals, including those dealing with SEC matters, as technical support for our firm in addition to the support customarily available through the American Institute and California Society of CPAs.
- Engaging a partner and Director of Audit and Banking Practices for a large midwestern firm to serve as the concurring reviewer for our SEC registrant bank as well as providing consultation with respect to audit and accounting issues for other clients. He has extensive experience auditing banks and public companies as result of more than twenty years with Ernst & Young, KPMG and his current firm.



- Auditing the California Department of Water Resources on behalf of a large Southern California water agency for the past thirty years, including twelve years while key personnel in our firm were with Ernst & Young. The water agency is a consortium of twenty-six cities and water districts serving nearly nineteen million people in the Los Angeles and San Diego areas. It is the largest water district in the world. This large, complex audit of the multi-billion-dollar State Water Project managed by the California Department of Water Resources is on a scale and nature as to rarely be performed by other than “Big Four” international CPA firms.
- Performing several special investigative audits for governmental special districts that have received extensive statewide news media attention. Being selected several times to conduct this special audit work demonstrates that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner. Our investigations discovered several problems and our audit results were made public by the districts involved. The FBI, IRS and district attorney’s office subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work which, in certain cases, resulted in managers and assistants serving federal prison sentences.
- Preparing audited financial statements and other information for inclusion in several public offering documents reviewed by the SEC and other CPA firms, including Big Four firms, with minimal insignificant changes.
- Preparing audited financial statements reviewed by the State Board of Accountancy without change.

Federal/State Reviews: Our firm has not been the subject of any federal or state desk or field reviews of its audits during the past three years or ever. The firm is not currently or has not previously been the subject of any disciplinary actions.

Disciplinary Action Status: Our firm has not been the subject of any disciplinary actions by the state regulatory agencies and/or professional organizations against the firm or against any of the owners in the past three years or ever. The firm and its staff are not currently or have not previously been the subject of any disciplinary actions by the State Board of Accounting or other regulatory authorities. The firm has not had pending or settled litigation since inception of the firm.





Jones, Nale & Mattingly PLLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners
Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Richardson & Company, LLP has received a peer review rating of pass.

Louisville, Kentucky
August 13, 2021

Certified Public Accountants and Advisors

401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com



QUALIFICATIONS AND EXPERIENCE OF OUR KEY PERSONNEL

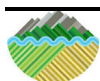
We have the personnel with the necessary professional qualifications and technical ability to provide you with the quality service you are looking for. As you can see from the resumes of our key personnel, we have developed the proficiency in the accounting principles and standards and governmental and grant compliance auditing to ensure you will receive quality work. Our firm philosophy centers around our commitment to the highest level of quality service - delivered by quality people. We have a history of providing technical excellence through teamwork responsive to clients' needs and expectations. Our commitment to quality results in satisfying the needs of our clients by providing value-added services and attracting and retaining clients of the highest caliber.

Our key audit executives will participate heavily in the audit of the District. This assures the District will receive a quality audit managed and executed on-site by seasoned professionals, knowledgeable of the government industry. We believe the quality of our services exceeds that of national and other large firms because our audit team uses more experienced professionals to actually perform the work. National and other firms typically rely heavily on senior and staff accountants to perform audit fieldwork with minimal on-site direction from partners or managers. The following resumes outline the qualifications and experience of our key team members. All of the key team members are licensed to practice as certified public accountants in California.

Ingrid M. Shepline, CPA (Managing Partner and Engagement Partner)

Ingrid serves as our Managing Partner will be the engagement partner. She would have overall responsibility for planning, directing and coordinating our services for you. Since significant and timely partner involvement is a cornerstone of our quality control procedures, she will be involved in all phases of our audit work from initial planning through report preparation. Formerly an audit manager with Ernst & Young LLP, she is a Certified Public Accountant with over thirty-five years of experience. Ingrid has supervised and conducted the fieldwork for a variety of clients including governmental entities, nonprofit organizations, utilities, banks, insurance agencies, manufacturers and distributors. While with Ernst & Young LLP, she specialized in governmental entities and grant compliance auditing, and has attended or taught numerous governmental education seminars. She is currently serving or has served almost all of the governmental entities listed in this proposal, including most of the special districts and cities, such as the Cities of Chico, Lincoln, American Canyon, Sutter Creek, Colfax, Paradise and Sonoma, Placer County Transportation Planning Agency Fair Oaks Recreation and Park District, Auburn Area Recreation and Park District, Mountain House Community Services District, Sacramento Metropolitan Fire District, Regional Water Authority, Sacramento Metropolitan Cable Television Commission, California Fire and Rescue Training Authority, Nevada Irrigation District, Tuolumne Utilities District, Fair Oaks Water District, Sacramento Suburban Water District, Carmichael Water District, San Juan Water District, Citrus Heights Water District, South Feather Water and Power, Merced Irrigation District, El Dorado Irrigation District, and many other governmental entities. She has extensive experience implementing GASB standards.

Ingrid has a Bachelor of Science degree in accounting with honors from California State University, Sacramento. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, having served on the Board of Directors of the Society's Sacramento Chapter and as a member of the Government and Nonprofit Committee.



Brian Nash, CPA (Audit Partner and Concurring Reviewer)

Brian, a Certified Public Accountant and partner with our firm would serve as the concurring reviewer. He has thirty years of professional accounting and auditing experience and has provided services to a variety of clients, including most of the government entities, nonprofits, banks, water agencies and other entities described in the following section of this proposal. He currently serves or has served a number of the special districts and cities, including the Cities of West Sacramento, Citrus Heights, Elk Grove, Yolo County Flood Control and Water Conservation District, Sacramento Public Library Authority, Sacramento Metropolitan Fire District, Oakdale Irrigation District, South San Joaquin Irrigation District, Sacramento Suburban Water District, Tri-Dam Project and Power Authority and numerous other governmental agencies. He has extensive experience with implementation of GASB's, including GASB 68 and 75, and has performed a number of calculations on behalf of governmental entities. Brian received a Bachelor of Science degree in accounting with honors from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

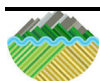
David Chiaravalloti, CPA (Audit Senior Manager)

David, a senior audit manager with our firm, will organize, conduct, review and evaluate field work and will be responsible for the planning and report preparation and review under the direction of Brian. He will work on-site for the duration of fieldwork. He has extensive experience auditing special districts, cities and other governmental entities with Richardson & Company, LLP and another CPA firm. He has eighteen years of professional experience, including twelve years with our firm. The government clients he has served include Placer County Transportation Planning Agency, Auburn Recreation and Park District, Westlands Water District, San Luis & Delta-Mendota Water Authority, Fair Oaks Water District, Mountain House Community Services District, Fair Oaks Recreation and Park District, City of West Sacramento, City of Lincoln, City of Citrus Heights, City of Sutter Creek, Town of Paradise, City of Ione and City of Colfax. David received a Bachelor of Science degree in accounting from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. He has experience with implementation of pension and OPEB GASB's, among others.

Staffing Continuity

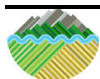
Richardson & Company, LLP has proven its ability to attract and retain an excellent professional staff to serve our clients and meet our commitments. We currently have twenty-six professional staff, including twelve CPA's, and four administrative staff. In addition, while national and other firms have high staff turnover rates, which makes it difficult to provide staffing continuity from year to year, our firm has experienced a very low turnover rate. Accordingly, we commit to maintaining a staffing level sufficient in size and experience to successfully complete the audit each year. We consider staffing to be of the utmost importance because of its significant impact on our ability to provide you with outstanding service.

We have consistently demonstrated our firm's ability to recruit, train and maintain a quality staff as evidenced by our excellent peer review results for the past thirty-two years and our ability to consistently attract and serve quality clients.



Governmental Continuing Professional Education

All members of our firm regularly attend courses on government accounting and auditing issues and grant compliance auditing and are represented on the California Society of CPA's Sacramento Chapter Government Committee to stay abreast of current issues affecting the government industry. Consistent with *Government Auditing Standards*, each of our auditors that are responsible for planning, directing, conducting or reporting on any of our government-related audits completes 80 hours of continuing education and training every two years, including subjects directly related to the government environment and to grant compliance auditing. All personnel that will be assigned to your engagement team have attended the required governmental training programs. Our governmental training program consists of governmental courses offered by professional societies as well as subscription to a training service that includes significant issues relating to governmental accounting standards and grant compliance presented by top government experts from throughout the country. We also provide internally developed classes addressing current accounting and auditing issues pertinent to our clients.



SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL AGENCIES

We have emphasized throughout our proposal that Richardson & Company, LLP provides quality service. Please contact any of these clients to confirm our ability to provide the type of service you are seeking. Following is a list of five of our clients and their contact information.

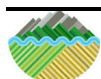
Name of referenced entity: Placer County Transportation Planning Agency
Name of principal contact, title and phone number: Jodi LaCosse, Fiscal /Administrative Officer (530) 823-4037
E-mail address: jlacosse@pctpa.net
Address: 299 Nevada Street
Auburn, CA 95603
Services performed: Audits of the financial statements of the Agency and the special purpose financial statements of the TDA funds of the counties and municipalities in accordance with generally accepted auditing standards, Government Auditing Standards and the Single Audit Act, where applicable. The audits included testing for compliance with the Transportation Development Act.
Completion dates: June 30, 2014 through 2022

* * * * *

Name of referenced entity: Sacramento Suburban Water District
Name of principal contact, title and phone number: Jeff Ott, Director of Finance and Administration
Lynn Pham, Financial Analyst (916) 679-3970
E-mail address: jott@sswd.org
lpham@sswd.org
Address: 3701 Marconi Avenue
Sacramento, CA 95821
Services performed: Audit of the financial statements in accordance with generally accepted auditing standards and *Government Auditing Standards* a Single Audit under Uniform Guidance and review of the CAFR.
Completion dates: January 31, 2003 through December 31, 2006 and 2014 through 2019

* * * * *

Name of referenced entity: Sacramento Metropolitan Fire District
Name of client contact, title and phone number: Ron Empedrad, Controller (916) 859-4510
E-mail address: Empedrad.Ronald@metrofire.ca.gov
Address: 10545 Armstrong Avenue, Suite 200
Mather, California 95655-4102



Services performed: Audits completed of fiscal 2006 through 2015 in accordance with generally accepted auditing standards and *Government Auditing Standards* and the Single Audit Act, where applicable. During 2006 and 2007, we were engaged to analyze payments to vendors and credit card charges for reasonableness, proper authorization and that payments were made in accordance with the District's policies and procedures, after the District had uncovered a violation of bidding and contracting practices in relation to one particular contract. We also evaluated bidding and contracting practices for consistency with District policy. Our investigation disclosed a number of deviations from District policies and procedures.

Completion dates: June 30, 2006 through 2022

* * * * *

Name of referenced entity: Auburn Area Recreation and Park District
Name of client contact, title and phone number: Veona Galbraith, Administrative Services Manager (530) 537-2185

Email address: vgalbraith@auburnrec.com

Address: 471 Maidu Drive
Auburn, California 95603

Services performed: Audit of the financial statements in accordance with generally accepted auditing standards, *Governmental Auditing Standards*.

Completion dates: Audits completed for the fiscal years ended March 31, 2020 through 2022

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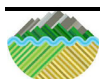
Name of referenced entity: El Dorado Hills Community Services District
Name of client contact, title and phone number: Teri Gotro, Director of Administration & Finance (916) 614-3217

Email address: tgotro@edhcsd.org

Address: 1021 Harvard Way
El Dorado Hills, California 95762

Services performed: Audit of the financial statements in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, includes drafting of the financial statements.

Completion dates: Audits completed for the years ended June 30, 2021 and 2022



SPECIFIC AUDIT APPROACH

Our extensive experience in auditing ensures that we will concentrate on those areas of highest risk and plan and coordinate our work with management. We will not waste your time and resources by auditing areas that have no material risk to the financial statements. We will perform an assessment of the internal controls for the purpose of determining the procedures necessary to perform our audit, and any recommended enhancements to internal controls that we note during our audit will be communicated to management.

Scope of Services

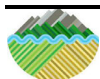
We understand that the District requires an audit of its basic financial statements, including the preparation of the financial statements, for the fiscal years ended June 30, 2023 to 2025, with the option to extend through 2027 including all procedures necessary for the issuance of an opinion regarding the fairness of the presentation of the financial statements in conformity with generally accepted accounting principles. The audits are to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA) and the State Controller's Minimum Audit Requirements for California Special Districts. These services will include the following:

1. Prepare the District's financial statements.
2. Perform an audit of the District's financial statements in conformity with generally accepted accounting standards, *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts.
3. Express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial position of the District and the changes in financial position in conformity with generally accepted accounting principles (GAAP), and issue an independent auditor's report stating this opinion.
4. Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*, and issue an independent auditors' report on their consideration.
5. Prepare the Annual Report of Financial Transactions to the State Controller.
6. Apply limited audit procedures to the Required Supplementary Information (RSI) and Management's Discussion and Analysis (MD&A).
7. Prepare a Report to the Board of Directors and Management which identifies significant audit findings, difficulties encountered in performing the audit, identify any correct and uncorrected misstatements, disagreements with management, management representations, control deficiencies, significant deficiencies and material weaknesses, if any, and our recommendations for improvements in accounting and administrative controls.
8. Respond to questions during the year regarding accounting treatment, new accounting standards and similar support.

Audit Approach

Our audit approach to this engagement is divided into three stages as follows:

Initial Planning: We believe that a smoothly run audit is based upon the early identification and resolution of reporting and auditing issues. Due to the extensive knowledge gained through



auditing governmental organizations similar to the District, we will identify such issues in a timely manner and obtain a better understanding of your organization and the external and internal environments in which the District operates. We will examine significant contracts and agreements to determine the effect on the nature and extent of the auditing procedures and to determine laws and regulations subject to test work. Our familiarity with laws and regulations affecting special districts will also be used as a resource for determining the extent of testing needed. We will meet with your personnel to obtain an understanding of your internal control structure policies and procedures and to document the flow of information through the accounting system, including how the accounting system is used to process data, and prepare walkthrough questionnaires with the assistance of your staff.

In order to familiarize ourselves with the District's accounting processes, including internal controls that are in place, we will provide the District with a list of questions, and will meet with District personnel to discuss them. We will review organization charts and any accounting procedures manuals to obtain an understanding of the District.

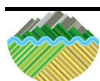
Program Development: Our risk assessment and evaluation of internal controls will provide the basis for determining the nature, timing and extent of audit procedures for specific transactions and accounts. Our approach to planning the audit will be in accordance with Statement of Audit Standard (SAS) Nos. 104 through 111, as updated by Nos. 122 through 125. Accordingly, we will focus on obtaining an understanding of the control environment, risk assessment, information and communication, and monitoring components. We will document the District's control environment and will perform a walkthrough of significant areas to assess control risk for the purpose of planning our substantive tests. We will perform additional testing of internal controls as needed based on our risk assessment. An overall audit program is the end product of our initial planning. The primary purpose of this phase of our audit approach is to assess the likelihood of material error in the accounts and transactions and to determine the most cost effective and cost-efficient mix of audit procedures. In developing the audit program, our aim will be to:

- Provide a complete audit program for all important financial statement amounts.
- Eliminate redundant audit procedures.
- Use audit procedures that accomplish more than one purpose.

Our audit approach is based on an analysis and understanding of the external and internal risk currently facing the organization we are auditing. Risk analysis enables us to design the most effective and efficient audit program, which evaluates and includes audit tests in relation to the size and probability of these risks. This approach provides us with a uniform method for developing and documenting the basis for our audit program.

We provide our clients with a detailed list of items needed during the audit well in advance to allow for sufficient time to gather the information. This approach minimizes disruption to District staff during the course of the audit.

Program Execution: During this stage of our audit, we will perform the tests of transactions processed through the accounting system, direct tests of account balances and tests of compliance with laws, regulations and contracts. We plan to use either random or systematic sample selection methods to perform such tests. We will utilize analytical procedures in all areas of the audit, especially revenues and expenses. We will perform all requested tasks as one integrated engagement and will schedule the timing of our field work so that there will be minimal disruption of the day-to-day operations. We will perform testing of internal controls in the areas of cash disbursements and payroll, with sample sizes ranging from 5 to 40 items, which



will depend on the size of the population. We will select our samples randomly from number sequences or other documents provided by the District. We will also verify proper cut-off of grant revenue. We will utilize computer software during the engagement, including during the on-site fieldwork, for all workpaper preparation and for developing the lead schedules and trend analysis reports used in the audit process.

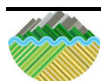
The work plan below was developed with your deadlines in mind. Upon selection as your independent accountants, we will meet with you, and together we will determine a specific timetable which ensures minimal disruption of your employees. As can be seen from the following work plan, the service team is composed in such a way that each member has adequate supervision and technical support.

Work Plan

Task	Timing	Estimated Hours				Total
		Partner	Senior Manager	Senior	Staff	
Audit Planning:						
Begin audit planning process	May	3	7	6		16
Internal control/systems documentation and evaluation						
Develop audit programs						
Prepare audit assistance package and confirmation letters						
Risk assessment						
Internal Control Testing:						
Tests of transactions for cash receipts disbursements and payroll	July	2	8	5	8	23
Substantive Testing:						
Cash and investments	October	20	30	30	30	110
Revenue and receivables						
Payroll and related liabilities						
Expenses for goods and services and related liabilities						
Capital assets						
Long-term liabilities						
Net position						
Reporting and Wrap-up:						
Delivery of draft reports	Early to mid-December	5	10	6	17	38
Delivery of final reports	No later than December 31					
Total Annual Audit Hours		30	55	47	55	187

We will plan to start the audit by working through documents you provide in our office and will plan to spend two days on-site. Our audit will be planned so that delivery of all required reports will be accomplished in a timely manner. We believe that the staffing of the audit is sufficient to ensure the timely completion of the audit and to ensure that the work is properly supervised. We would work closely with management to ensure that we provide timely services consistent with your requirements. We will prepare your financial statements consistent with professional standards and will review the drafts of all of our reports with you prior to finalization.

Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. Our tradition of providing technical excellence through teamwork



responsive to clients' needs and expectations--and doing so to the very best of our ability--requires that our single focus be on quality. Our commitment to quality results in:

- Satisfying the District's needs by providing value-added services.
- Attracting and retaining clients of the highest caliber.
- Providing personal satisfaction and opportunity for professional growth for every member of our organization.

Some of the specific benefits the District will realize from our audit approach include:

A Smooth, Quick Transition--Our audit approach, familiarity with special districts and our experience in succeeding other accountants prepares us to effect a smooth transition. Our transition plan will ensure that:

- We understand the auditing procedures and accounting treatment currently in place.
- Disruption to your normal operations and time lost due to "educating" the new firm will be minimal.
- We will coordinate and plan our work closely with your staff.

A Fresh Look--We will ensure that the District benefits from a "fresh look" by its new auditors--Richardson & Company, LLP. Our approach to transition engagements, with which we are very experienced, will result in:

- A thorough review and evaluation of your systems of internal accounting and compliance controls.
- A review and evaluation of your significant data processing systems and controls.
- A fresh review of operating practices.

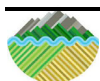
Ongoing Communications with Management--We will work closely with you to resolve issues and serve as the District's advisor on a timely basis. We do not take dogmatic, unyielding positions, and will keep the lines of communications open. We understand the concepts of materiality and will work with District personnel on all issues with materiality in mind. Members of our engagement team will be readily available to answer the District's questions and to respond to the District's needs.

Relevant and insightful suggestions--Our plan and approach requires us to obtain a complete knowledge of the District's operating environment and accounting systems. This will position us well as an "advisor" to District management.

Less disruption to the District--Our audit plan will result in the most effective and efficient combination of internal control and account balance testing. This will eliminate duplicate procedures and unnecessary tasks, minimizing the necessary number of auditors and, consequently, result in less disruption of District personnel.

Identification of Anticipated Potential Audit Problems

The District requested in the RFP that we identify and describe any anticipated potential problems with the audit, the Firm's approach to resolving these problems and specific assistance that may be requested from the District. Based on our review of the financial statements, we do not anticipate any audit problems. If issues are noted during the audit process, we will bring them to the attention of the Finance Director immediately to allow time to address the issue and still meet the District's deadlines. Because we have more experienced staff in the field than most firms, issues are identified more promptly than in most other firms.



**COST PROPOSAL
TO PROVIDE PROFESSIONAL
AUDIT SERVICES FOR**



**FOR THE FISCAL YEARS ENDED JUNE 30, 2023 THROUGH 2025
WITH AN OPTION OF TWO ONE-YEAR EXTENSIONS**

CONTACT PERSONS:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com



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Sacramento, California 95825

Phone: (916) 564-8727

Fax: (916) 564-8728

March 31, 2023

COST PROPOSAL AND FEE SCHEDULE

Our goal is to provide quality service using the highest professional standards at a reasonable cost. We plan each assignment carefully and set a time budget for each phase of the engagement. All of our staff are well indoctrinated in the need to use their time to the fullest efficiency.

During the first year, we will spend a significant amount of time becoming familiar with your organization and operations, developing permanent files, and performing our risk assessment, including a more in-depth review of internal controls and processes. We will absorb a significant portion of the cost of this nonrecurring time and view it as an excellent investment in establishing a long-term relationship and in becoming more knowledgeable about your operating environment, which will enhance our ability to provide you with responsive service.

Since Richardson & Company, LLP consists primarily of experienced auditors, you can be sure that you will receive the experience level and quality of service you expect. Our firm will bring to the audits strong technical backgrounds, government accounting expertise and outstanding engagement management skills.

A summary of our fee estimate by task is as follows:

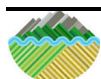
Services	2023	2024	2025	Option Years	
				2026	2027
District Audit	\$ 13,900	\$ 14,500	\$ 15,200	\$ 15,900	\$ 16,700
First-year set-up	800				
Preparation of financial statements	included	included	included	included	included
Preparation of State Controller's Report	1,000	1,050	1,080	1,120	1,160
Total Maximum Cost	\$ 15,700	\$ 15,550	\$ 16,280	\$ 17,020	\$ 17,860

The breakdown of our fee by classification is as follows:

Annual Audit

Classification	Hourly Rates	Hours Per Year	Fee
Partner	\$ 180	30	\$ 5,400
Senior Manager	160	55	8,800
Senior	100	47	4,700
Staff	90	55	4,950
		<u>187</u>	<u>23,850</u>
Discount			<u>(9,950)</u>
Total Annual Audit Fee June 30, 2023			<u>\$ 13,900</u>

The discount above gives recognition to the fact the timing of your audit fits extremely well in our schedule and also reflects our commitment to serving governmental agencies.

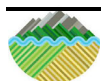


These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations. The estimate assumes there will be minimal audit adjustments. We will discuss a new fee estimate with the District if such events occur. Our fees include up to five hours of accounting assistance.

Rates for Additional Professional Services

In the event that extraordinary circumstances warrant more intensive and detailed services beyond those in the contractual agreement, we will provide in writing and in advance, the reasons for the additional services together with our estimate of costs. No work will be performed without advance approval by the District. Any and all additional work as agreed in advance by the District will be billed at the rates quoted above.

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 180
Senior Manager	160
Manager	140
Supervisor	120
Senior	100
Staff	90
Administrative	60





The slide features three landscape photographs on the left side. The top photo shows a dry, hilly landscape with sparse vegetation and a clear blue sky. The middle photo shows a dirt road winding through a similar dry, hilly landscape. The bottom photo shows a forested hillside with a chain-link fence in the foreground, suggesting a protected or managed area.

FOREST HEALTH & FUELS REDUCTION

North Fork American River Shaded Fuel Break

- ▶ In collaboration with CALFIRE, RCD provided private crews and project management for the North Fork American River Shaded Fuel Break Phase 1- in 2019/20 over 800 acres were treated. Treatments included: hand thinning, mastication, chipping, road rehabilitation, and pile burning
- ▶ Priority project for the state due to assets at risk and proximity to the I-80 corridor
- ▶ Placer RCD received a \$4.7M CAL FIRE grant to complete an additional 850+ acres (Phase 2), planning is currently underway with implementation starting in spring 2023

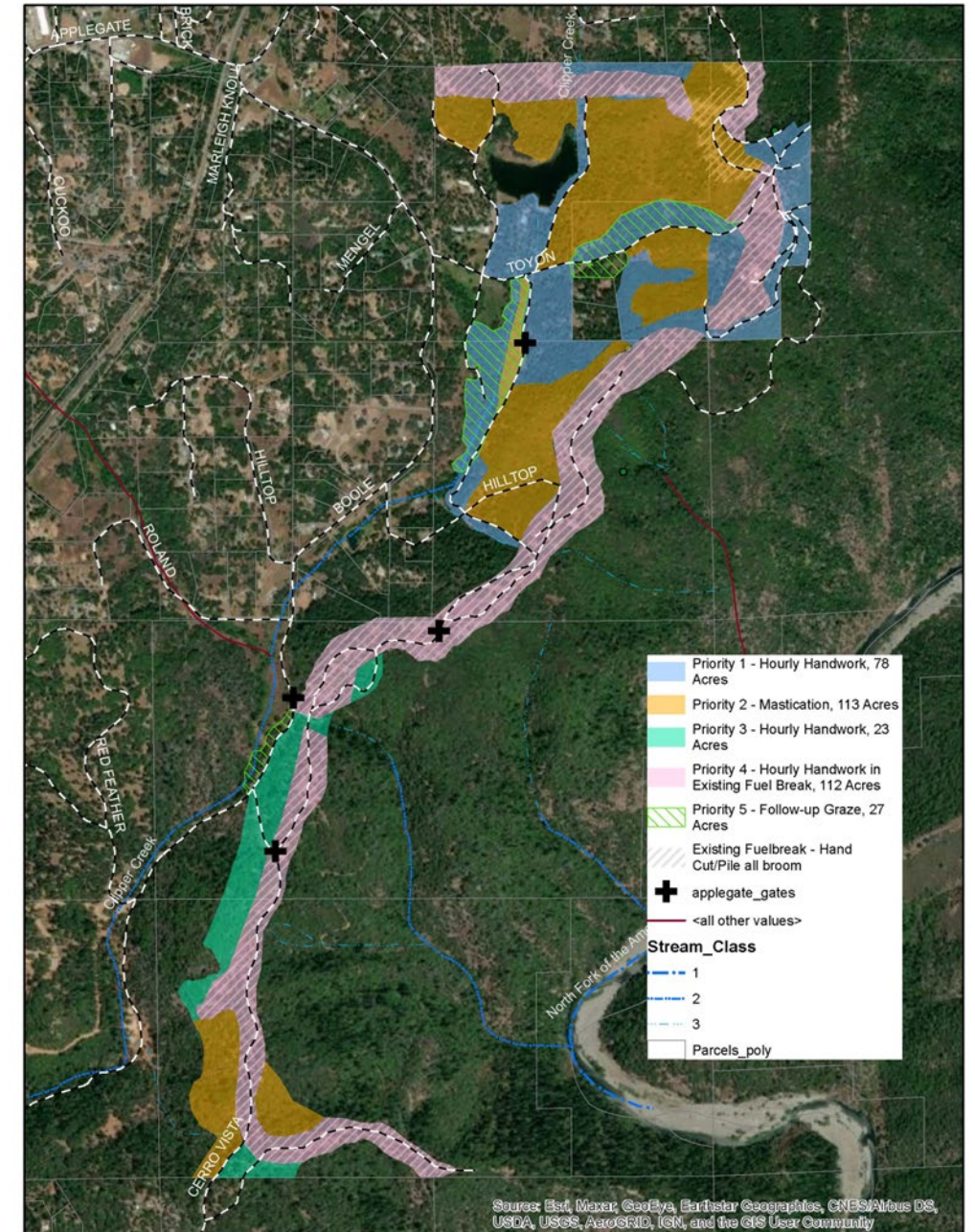


Placer County Coordinated Fuel Break-Phase 1

- ▶ Completed in 2022
- ▶ 300- Acre fuel break in Applegate, historically sensitive site, extensive archeological surveys
- ▶ Treatments include hand thinning, grazing, mastication, herbicide, pile burning



Applegate RFP Treatments



Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



0 650 1,300 2,600 3,900 5,200 Feet



BEFORE



AFTER

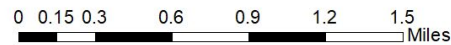
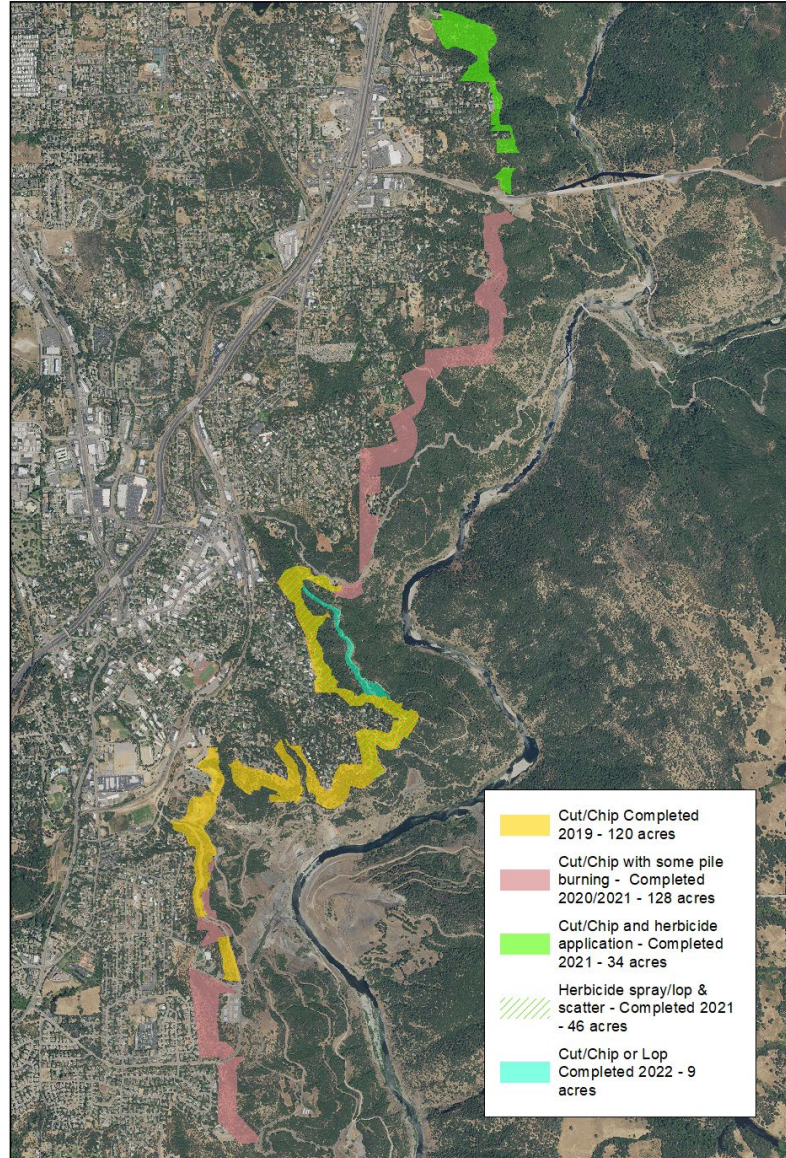




Auburn Shaded Fuel Break

- ▶ Completed in 2022. 345 acres treated along the 7-mile understory fuels reduction project in the Auburn State Recreation Area
- ▶ Partners include the Bureau of Reclamation, Auburn City Fire Department, CA State Parks, California Conservation Corps (CCC)
- ▶ Concept proposal submitted to fund ongoing fuels reduction and maintenance

Final Report for 5GG17184 - Auburn Shaded Fuel Break
Acres completed as of 3/15/2022
T13NR8E Section 35, T12NR8E Sections 2, 10, 11, 14, 15, 22 & 27





BUREAU OF RECLAMATION



CALIFORNIA STATE PARKS
SINCE 1864



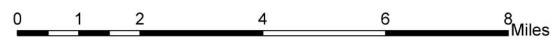
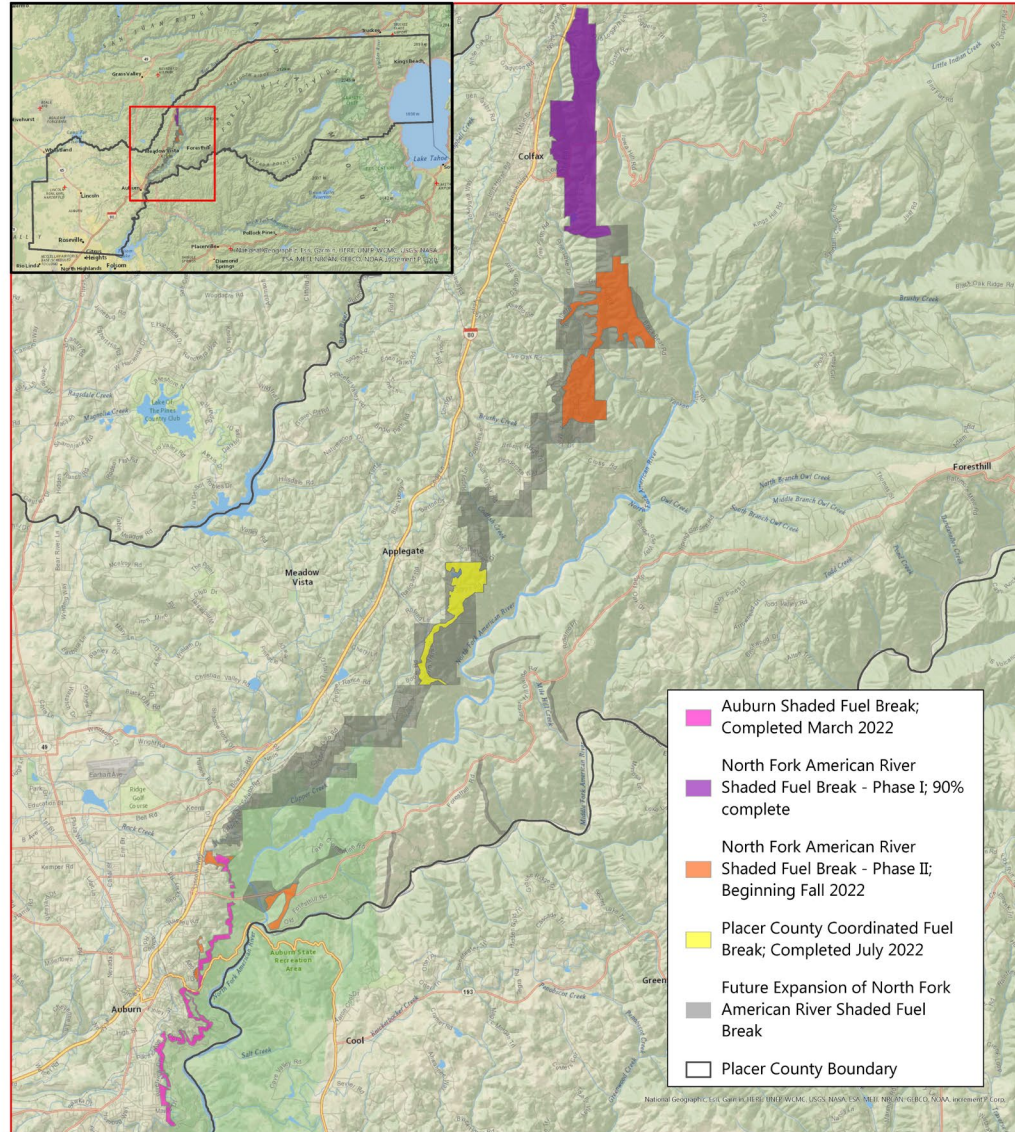
CALIFORNIA DEPARTMENT OF FORESTRY & FIRE PROTECTION
CAL FIRE
SINCE 1885



CALIFORNIA CONSERVATION CORPS
CCC
EST. 1976



Placer RCD Fuel Reduction Projects



Funding for this project provided by the California Department of Forestry and Fire Protection's Fire Prevention Program



Emergency Fuels Reduction Project-Storm Impacts

- ▶ Completed in 2022. This project prioritized areas that were severely damaged due to winter storm damage in Placer County.
- ▶ Priority treatment locations were determined by key partners including CALFIRE and Placer County, OES/ Sherrif's department- with the primary focus on impacted roadways.
- ▶ The project helped to mitigate fire behavior, improve community evacuation routes, and ensure the safety of first responders by conducting fuels reduction on ingress and egress routes.
- ▶ 43 miles of critical roadways were treated, including county easements and private property.



0 0.75 1.5 3 4.5 6 Miles



Mosquito Fire Landowner Assistance & Hazard Tree Removal

- ▶ Recently awarded \$1.9M from CAL FIRE to fund hazard tree removal on private properties affected by the Mosquito Fire
- ▶ RCD staff can advise on issues related to erosion, larger-scale tree removal/fuels reduction, and reforestation
- ▶ Assistance provided to landowners in applying for cost share for post-fire land management through the USDA Natural Resources Conservation Service's Environmental Quality and Incentives Program (EQIP)



Prescribed Burning on Private Lands Program

- ▶ The Prescribed Burning on Private Lands (PBPL) Program to provide a mechanism to support landowners in reducing fuel load on private property with prescribed burning, including broadcast and pile burning.
- ▶ The primary goal of the PBPL Program is to assist landowners to use prescribed fire to manage vegetation on their properties through workshops, technical assistance, and education.
- ▶ Developed a white paper, Rx Burn Guide and received additional funding to develop the Placer Prescribed Burn Association
- ▶ Leveraged direct funding and acquired additional grant funding for supplies and staff wages.





Placer Prescribed Burn Association

- Technical assistance
- Rx Fire 101 Workshops
- Demonstration burns
- Gear Library
- Smoke Permit Subsidy Program

Forestry & Natural Resources Mentorship Program

- ▶ Program Goals to Promote DEI, offer support, and increase overall retention within the fields of forestry and natural resources
- ▶ FMP received a \$250,000 grant from CAL FIRE's Workforce Development program (through Wood Products and Bioenergy)
- ▶ Continued outreach and fundraising
- ▶ Panels, professional development opportunities, and DEI training
- ▶ Expansion to other educational institutions





PLACER COUNTY CHIPPER PROGRAM

- ▶ Pilot launched in September 2021 in partnership with Placer County Probation Alternative Sentencing Program
- ▶ Now able to stand up 4 crews depending on availability of Probation-provided workforce
- ▶ Multi-benefit program- public safety, environmental protection, job training, community service.



Over 1200 chipper services completed in 2022



Photo Courtesy: Fire Adapted Ashland

Green Waste Bin Program

Help our community stay fire safe!

Firewise Trailer Program

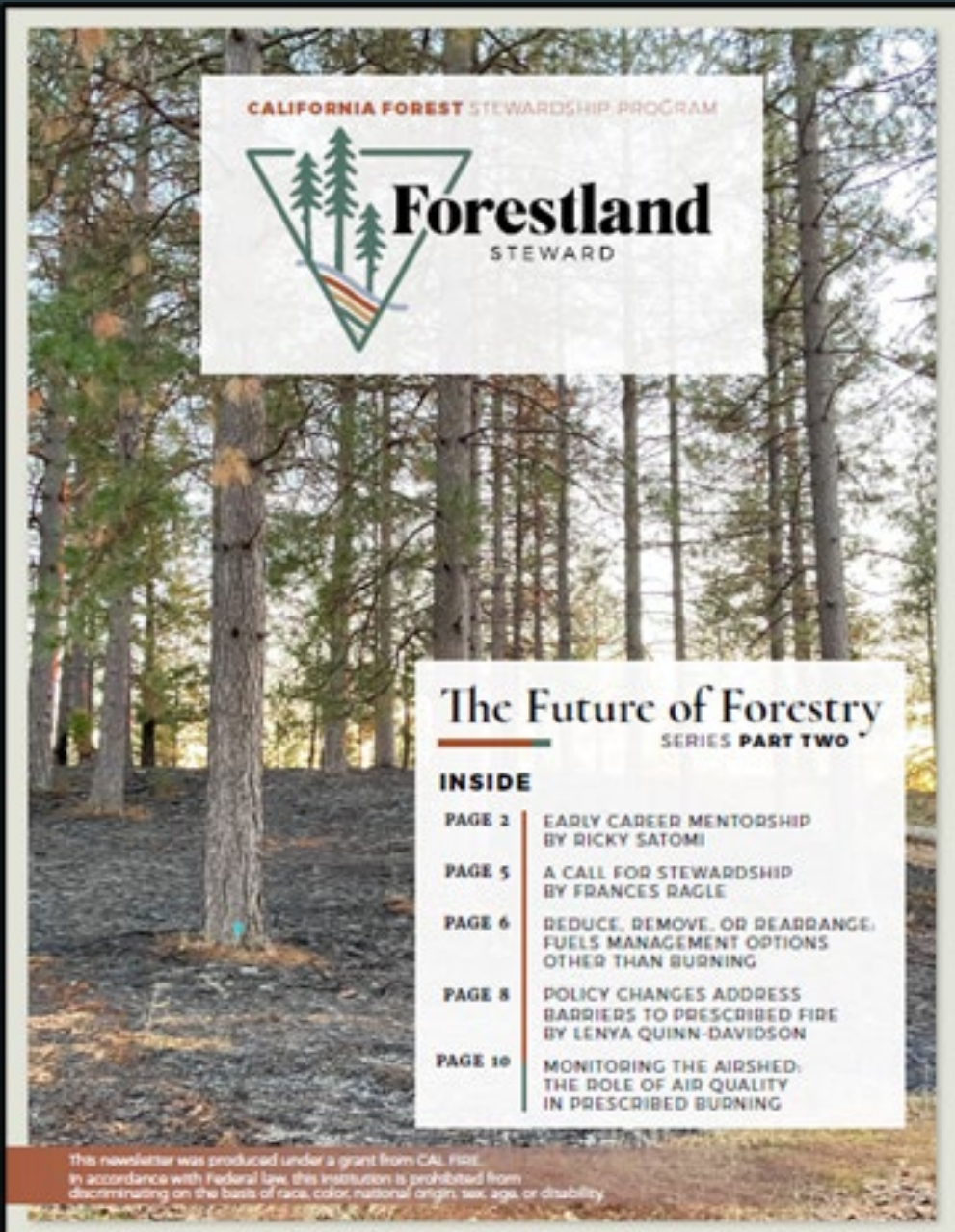
An equipment trailer and tool loan to help landowners achieve defensible space.



Project funded by the Placer Resource Conservation District

www.placerRCD.org | (530) 390-6680





FORESTLAND STEWARD NEWSLETTER

- ▶ Tri-annual publication funded by CAL FIRE and US Forest Service
- ▶ The primary audience is private landowners
- ▶ Updated logo and graphics in 2022
- ▶ Editorial committee includes PRCD, CAL FIRE, UCCE and USFS
- ▶ New edition hot of the presses tomorrow!

Natural Resources, Watershed, Habitat and Ag Programs

- ▶ Urban Ag and Community Program
- ▶ Atwood Preserve Atwood Preserve monitoring and reporting
- ▶ Healthy Soils Program
- ▶ PCWA Water Storage Tank Rebate Program
- ▶ Red Sesbania invasive weed removal- Dry Creek watershed
- ▶ Xerces Pollinator hedgerow projects
- ▶ U.S. Fish and Wildlife Watershed Restoration Project

FREE Backyard & Balcony Fruit & Vegetable Garden Technical Assistance



Helping you with:
Starting a new garden
Weeds and pests
Container gardening
Community gardens
Soil health
Amendments
Conservation practices
Irrigation and more!

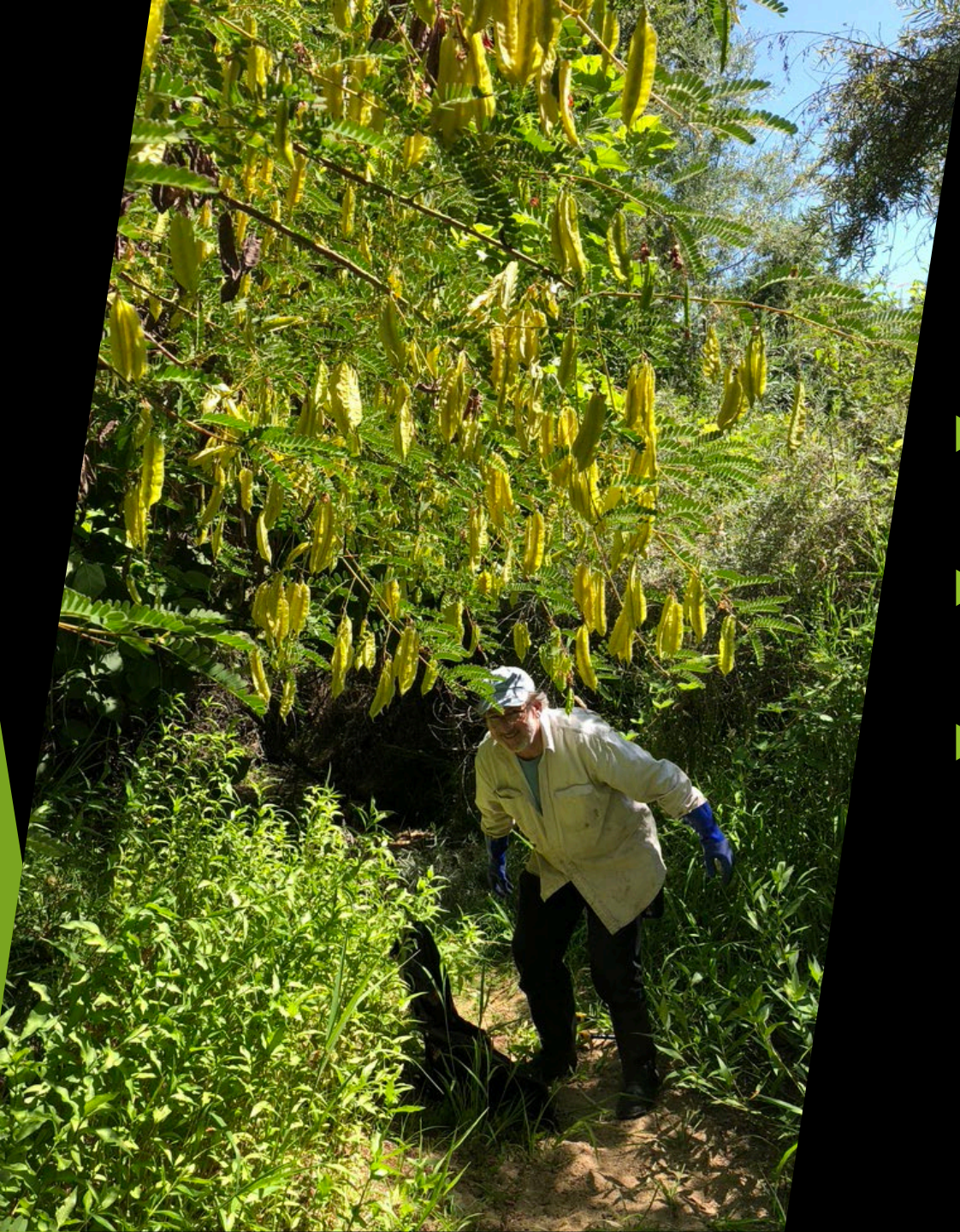
Request FREE Technical Assistance

Call or Email Soil Health Specialist, Brian Pimentel, to schedule a phone call or site-visit. **Please provide your name and phone number.**

brian@placerrcd.org
(530) 390-6680

www.placerRCD.org





Red Sesbania Removal Project

- ▶ Target “hot spots” in Dry creek watershed
- ▶ Partner with Sacramento Flood Control Agency
- ▶ Multi-year effort will reduce population, but eradication is unlikely

Red Sesbania

Sesbania punicea



Red sesbania seedling.
(4)



A young red sesbania in its vegetative state prior to flowering.
(6)



A stand of red sesbania in flower stage along Dry Creek.



Seeds in late embryogenesis. Seeds at this stage could be viable and spread.
(1)



Mature red sesbania seeds. (2)



Red sesbania in its flowering stage. Red sesbania will produce abundant orange to red flowers. (7)

Landowner Technical Assistance

- ▶ Placer RCD staff provides conservation planning and technical assistance to a variety of land-use types in Placer County including forest, small farm, commercial agriculture, and woodlands
- ▶ Provide educational, technical and financial assistance through partnerships with National Resource Conservation Service (NRCS) and UC Cooperative Extension (UCCE)
- ▶ Promote “Conservation Best Practices” to improve soil health, water quality, air quality and wildlife habitat



CDFA Healthy Soils Program

Purpose: Assist producers that are interested in applying for a HSP Incentives Grant, and aid producers that receive HSP Grants with implementation and reporting.

Applications Submitted: 15
Applications Awarded: 12

Compost application
Cover Crops
Mulch
Riparian Habitat

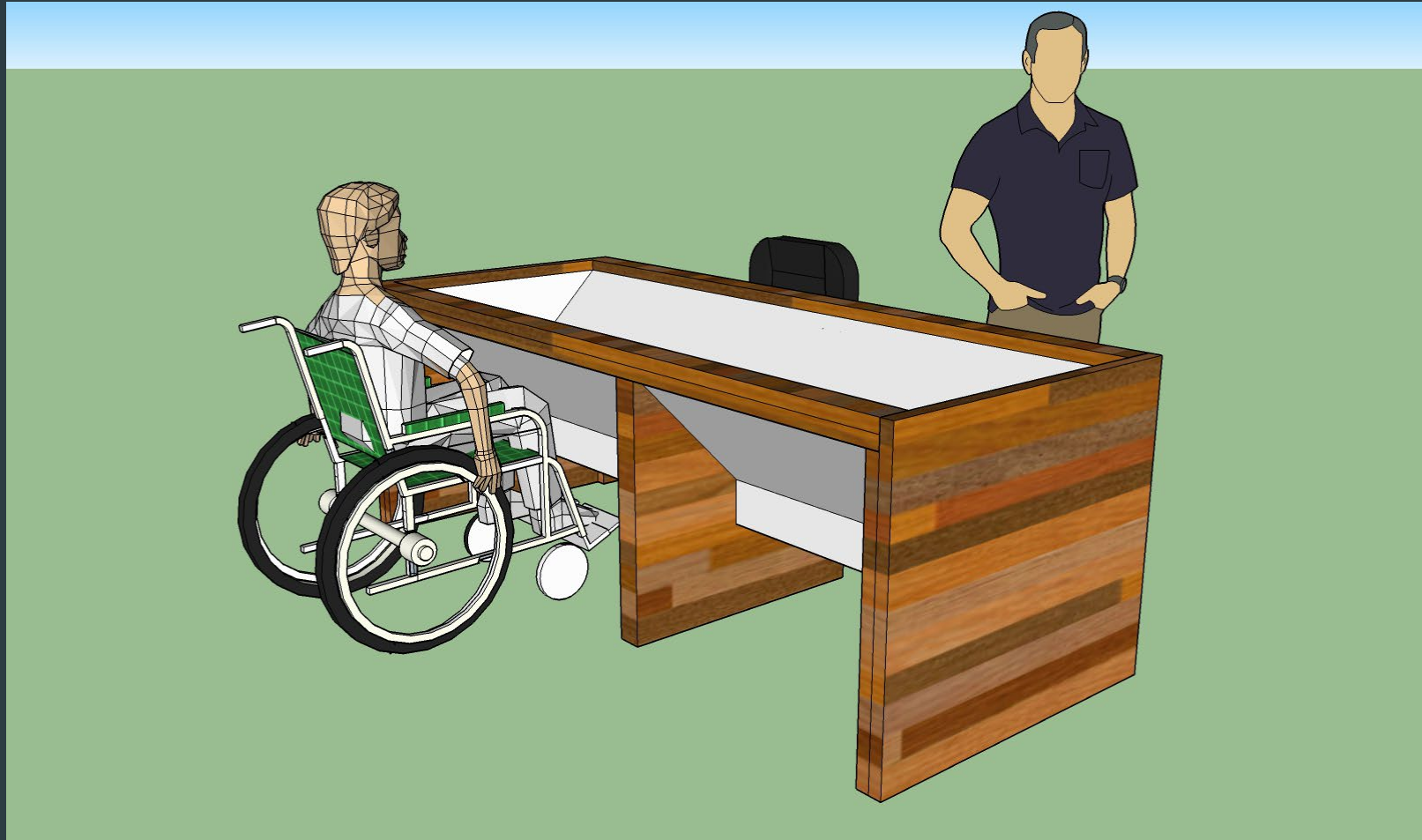
\$926,000 awarded to producers



Backyard & Community Ag Program

- ▶ Provide on-site and virtual backyard and balcony produce garden technical assistance
- ▶ Alleviate food insecurity by improving access to fresh food
- ▶ Offer educational and outreach opportunities that promote backyard & community agriculture and conservation
- ▶ Non-landowners, urban, suburban, non-English speaking, other than for profit producers, people with disabilities

Accessible Raised Beds Design



<https://placerrcd.org/projects/accessibleraisedbed/>



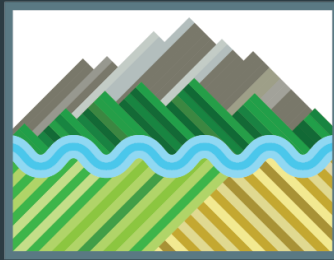


CONSERVATION

“To save together.”

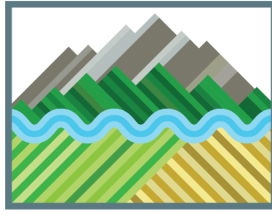
GRANT FUNDERS & PARTNER ACKNOWLEDGEMENT

- ▶ CAL FIRE
- ▶ California Association of Resource Conservation Districts (CARCD)
- ▶ Placer County
- ▶ Sacramento Area Flood Control Agency (SAFCA)
- ▶ California Department of Food and Agriculture (CDFA)
- ▶ National Association of Conservation Districts (NACD)
- ▶ Natural Resources Conservation Service (NRCS)
- ▶ U.S. Fish and Wildlife (USFWS)
- ▶ Xerces Society for Invertebrate Conservation
- ▶ University of California Cooperative Extension (UCCE)
- ▶ U.S. Forest Service (USFS)
- ▶ Placer Community Foundation
- ▶ COCO-AIM
- ▶ Tahoe Truckee Community Foundation
- ▶ Auburn Recreation District (ARD)
- ▶ American Forest Foundation
- ▶ U.S. Bureau of Reclamation
- ▶ Greater Auburn Area Fire Safe Council
- ▶ Placer County Fire Safe Alliance
- ▶ Placer Land Trust
- ▶ California Fire Foundation
- ▶ LISTOS California
- ▶ California State Parks
- ▶ Placer County Water Agency (PCWA)
- ▶ Placer Farm Bureau
- ▶ Auburn City Fire Department
- ▶ Health Education Council
- ▶ United Auburn Indian Community
- ▶ Todds Valley Miwok Maidu Cultural Foundation



PLACER RESOURCE CONSERVATION DISTRICT





PLACER RESOURCE CONSERVATION DISTRICT

STAFF REPORTS

Date: April 25, 2023

Sarah Jones, Executive Director

Meetings/Partnerships:

- 03/29/23- I-80 ROW Project
- 03/30/23- United States Forest Service (USFS) Mosquito Fire proposal
- 04/04/23- Presentation to Placer County Board of Supervisors
- 04/05/23- USFS Mosquito Fire Proposal
- 04/12/23- Employee annual evaluation
- 04/14/23- USFS Mosquito Fire Proposal
- 04/14/23- CAL FIRE interview- Prescribed burn
- 04/19/23- California Association of Resource Conservation Districts
- 04/20/23- Nevada County RCD
- 04/20/23- Placer County OES Spring meeting
- 04/21/23- I-80 ROW Project
- 04/25/23- NRCS-Johnnie Siliznoff
- Internal/staff meetings

Updates/Highlights:

- We are applying for US Forest Service funds to support private landowner assistance for Mosquito Fire, \$5M allocated between El Dorado County and Placer County, with \$3.5M being requested for Placer County landowners.

- I presented to the Placer County Board of Supervisors on District achievements and activities in 2022. The presentation was well received and the BOS commended our work, and asked how they could further support us.
- A new Community Engagement and Outreach Specialist was hired, they start on May 8th. The Forestry Director position is being flown, with a priority application deadline of April 30.
- Placer RCD will present at the 2023 National Association of Conservation Districts Pacific Region Conference being held in South Lake Tahoe, California.
- I am attending ongoing meetings to coordinate I-80 project with partners, developing Interagency Agreement with CAL TRANS for Phase 2 of the I-80 ROW project, environment compliance support.
- I met with the new Executive Director at Nevada County RCD, and we are excited to work collaboratively with them moving forward.
- The Placer RCD and the PBPL Program is being highlighted by CAL FIRE for Wildfire Preparedness Month (May). They sent a video crew to a prescribed burn facilitated by Cordi, that was attended by Foresthill high school students. She and I were both interviewed for the short film. Cordi has done an outstanding job with the program and it is quite an honor to be recognized at the state level.

Andrew Justus Fritz, Ag & Community Program Manager

3/24/2023 – 4/20/2023

NATURAL RESOURCE PROJECT/PROGRAM UPDATES

Placer Riparian Restoration (USFWS Partners Program)

I met with SAFCA staff to discuss either expanding the scope of the work area so that PRR funds could be used (expanding the zone of work will make it possible to use SAFCA funds as match for an area of red sesbania we want to treat).

Atwood Nature Preserve Monitoring

I am continuing to work with ARD and USACE to determine how to treat, if at all, the mosquito fern that has blanketed the surface of the pond. This is a native plant and beneficial for water quality. However, residents would like to have it removed. I've reached out to USACE to know how to approach the situation. I advised ARD that any removal of mosquito fern would follow with a recommendation of mitigation.

WCB Pollinator Habitat

Brian and I have been working hard to identify potential projects. R.G. Phillips Park may no longer be a viable project due to the City of Roseville's insistence on using herbicides to prepare the project. The grant funder would not respect this decision. We are waiting to hear back from the City on next steps after proposing alternative viable solutions.

AGRICULTURE PROJECT & PROGRAM UPDATES

Ag Tour

The name of the tour this year is "From Roots to Fruits: Sewing Success in the Foothills." The tour will go to Twin Peaks Orchards then to Fowler Nurseries this year with the focus on how these particular operations have managed to adapt their services and abilities over time. The date for the Ag Tour is May 16th!

If you haven't registered already, please do so! As of this report writing, there are 51 people registered.

PCWA Water Tank Rebate Program

Outreach and technical assistance has begun and the program is up and running.

GRANTS & PROPOSALS

2023 NACD Urban and Community Grant Initiative

I have submitted the NACD Urban and Community Grant Initiative. The application is still pending and expect to hear back from NACD in June.

CDFW Riparian Restoration Grant

No changes since the previous staff report.

Sierra Nevada Alliance

No changes since the previous staff report.

PENDING: CDFA Specialty Crop Block Grant

This is still pending.

USDA Equity Grant

I have submitted materials for this grant. In it, we will perform outreach to 10 underserved farmers, create a demonstration tour, host 2 workshops on soil health and NRCS programs, and provide 5 scholarships for minority students from Sierra College or William Jessup to attend the AFA + NACD Sustainability Institute.

OUTREACH & COMMUNICATIONS

- I'm continuing to update our website to improve partnership acknowledgements. In addition, I am working with staff to improve our overall effectiveness in acknowledging our project and program sponsors.
- I'm adding a search bar function to the website in the coming weeks.
- Donna, Cordi, and I have been busy rating the 10 applicants we had for the Community Engagement and Outreach Specialist position. The quality of the applications ranged from low to very high and have been pleased with the process and interviews. I expect to make a decision today (4/21) for a highly qualified candidate and look forward to seeing our outreach program succeed in its endeavors.

Lewis Campbell, Forestry Project Coordinator

Prepared 4/21/23

NRCS RCPP/LTAA – Landowner Technical Assistance

LC had three site visits this period and scheduled a fourth. LC gathered records and completed invoicing for RCPP.

Mosquito Fire Recovery

RCD continued to have trouble communicating with county fuels crew and delayed a couple projects, but eventually communicated and planned two more parcels for Volcano Creek to quote. Owl Creek Lumber began work on one parcel and submitted a quote for another. Created contract for Berry Warren and submitted timber exemptions for a parcel for him to treat. Yuba Forest Restoration resumed work in Michigan Bluff. One Foresthill property and several Michigan Bluff properties are delayed until the county can clean up the hazardous debris, but the county should be done soon. RCD working with USFS to submit grant proposal for disaster recovery funding. RCD contracted and met with Dario Davidson to discuss reforestation process and planning for the next few years.

Prescribed Burning on Private Lands

RCD helped with pile burns on a large private parcel near Colfax.

North Fork Shaded Fuel Break, Phase II

RCD still waiting for CAL FIRE to submit Mitigated Negative Declaration, which has been delayed due to tribal consultation and CAL FIRE turnover. RCD continues to provide monthly updates to landowners in the fuel break. RCD edited and prepared Request For Proposals so that it is ready to release when CEQA compliance is filed.

Sac HQ – North Fork Phase 1

CAL FIRE approves of presuppression plan. LC made larger versions of plan and some edits. Awaiting more feedback.

North Fork Phase 1B

Grant was signed by CAL FIRE. RCD created contracts with Chris Paulus and Willis Excavating. LC met with Chris Paulus and planned treatment of storm damage and regrowth around houses. Willis will begin treatment on 4/24/23.

River Fire Restoration

Fire Safe Council of Nevada County submitted forest health grant proposal on 2/28/23, still waiting to hear back.

Support Services Grant

RCD submitted proposal for direct CAL FIRE grant that will support storm damage cleanup in central Placer County, as well as roadside fuels reduction along access roads for the new CAL FIRE state demonstration forest. RCD awaits final signature from CAL FIRE.

Cordi Craig, Prescribed Fire Program Manager **Board Meeting April 25, 2023**

Forestland Steward Newsletter

- Summer 2023 – Kickoff Meeting (4/12/2023)
- Theme: Boots on the Ground
- Marketing campaign has begun – meeting with marketing contractor multiple times to get things moving

Prescribed Burning on Private Lands (PBPL) and COCO (AIM)

Funding:

- The concept pre-proposal for COCO AIM was denied – however it was only denied because our current contract won't finish until August. We are encouraged to apply again during their fall funding window.
- Submitted CAL FIRE Fire Prevention Grant on March 15, 2023.

Field Guide:

- Printed and in process of distribution;
- CAL FIRE is planning on posting on the Wildfire Resilience Task Force [website](#) as well as CALPBA.com website (state site for community burning)



Prescribed Burn Association (Placer PBA):

- This month, we've hosted pile burns, blackberry burning workshop, and broadcast burn with Foresthill High School.
- Placer RCD was featured in this news article published on 4/13/2023: <http://specne.ws/Mq74gb>
- PBA listserv now has **258 members**
- RCD has **now helped burn 16 acres** in Applegate, Colfax, and Grass Valley through the PBA; plus **3 acres** pile burning in Colfax
- Overall, **148 community members have been trained in Rx 101 workshops** (Alta, Applegate, Foresthill, Colfax, Iowa Hill, Sonora, and Placerville)
- PBA Advisory Committee has been formed including members of CAL FIRE, NRCS, Todds Valley Miwok Maidu Cultural Foundation, United Auburn Indian Community, UC Cooperative Extension, and Placer Air Pollution Management District

Partner Meetings:

- Quarterly meetings are being held between the RCD, Todd's Valley Miwok Maidu Cultural Foundation, the United Auburn Indian Community, and NRCS. These have been valuable for establishing close partnerships between RCD, tribal organizations, and federal agencies. It has created opportunities to collaborate on prescribed fire events, workshops, and demonstration burns.





Caption 1 (above): Blackberry Burning Workshop (4/13/23); landowners observed how aggressively blackberry can burn when it is NOT treated ahead of ignition (this was done safely and only because it was surrounded by a green, wet fuel component that cannot support fire spread);

Caption 2 (left): fire behavior is significantly mediated after blackberry is masticated using a steel-bladed weedeater.



Caption 3 (above): volunteers assist with pile burning on a steep slope in Colfax.



Caption 4 (left): students from Foresthill High School learn about prescribed fire, while receiving hands on experience. (Grass Valley)

Kate Espinola, Executive Assistant

April 2023 Staff Report

- **Meetings**
 - Staff Meeting with Sarah Jones, Donna Thomassen, Cordi Craig, Allison Erny, Lewis Campbell, Jerry Reioux, George Alves, Andrew Fritz, and Brian Pimentel.
 - Ag Tour Meeting
- **Trainings**
 - Cybersecurity Training
 - PEPRA Webinar
 - Employee Expression in the Workplace
- **Accounting**
 - Prepared vendor/supplier AP vouchers for the County weekly
 - Picked up checks from County and mailed them out
 - Scanned and filed checks and invoices electronically and physically in the binders
 - Made several trips to the County to deposit checks
 - Entered checks into QuickBooks
 - Submit payroll to County
 - Update Sick and Vacation Time for all employees
 - Updated project Budget tracker
 - Updated project overview spreadsheet
 - Quarter 3 invoicing

- **Miscellaneous Admin Tasks**

- Created Meeting Minutes for the March 2023 Board meeting
- Reported monthly staff numbers to Bureau of Labor Statics
- Organized and submitted timesheet
- Office filing
- Answered phone calls, checked voicemails, and replied to emails
- Process incoming mail. Open, Sort and distribute
- And a lot more.
-

Brian Pimentel, Conservation Program Coordinator

Prepared 04/21/2023

NRCS Landowner Technical Assistance Agreement

- Providing landowners with technical assistance
- Submitted NRCS Mid-year Report: 09/16/2022 – 03/15/2023
 - **51** Land managers/Landowners assisted
 - **8** Conservation Plans created
 - **2** Outreach events: TCA – Board meeting; Auburn Marketing Realtor Group
 - **19** attendees: Soil Health Workshop - Composting on cropland
- Help Submit 1 Xerces application
- Soil Sampling for soil health and Nutrient Management

CDFA Climate Smart Agriculture: Technical Assistance Grant

- Provided assistance to 6 farmers regarding implementation of soil health practices.
 - Communicating with CDFA for producers
 - Working with producers to fulfill grant requirements
 - Site visits for practice verification

PCWA Storage Tank Rebate

- Program has started!
- Outreach to partnering agencies, flyers to local suppliers
- Reaching out to applicants for rebate coordination

Wildlife Conservation Board/CARCD Grant

- Roseville Pollinator Hedgerow
 - Phillip Park Hedgerow, working with Dry creek conservancy, City of Roseville, Roseville Urban Forests in creating pollinator habitat within the park

- Working with LHS to plant a pollinator hedgerow around the production garden
 - o Submitted a Xerces Application for a pollinator hedgerow kit

Placer Restoration Project

- Working with Lincoln High School to create cross fencing for grazing management.

Other

- Soil Health Lecture @ Sierra College: 03/09/2023
- CDFA Health Soils Program Block Grant: working with Central Sierra RCD's to submit a multi county grant that could provide \$1.5 million in project implementation.
- Assisting with Placer Ag Tour Coordination

Mark White- Conservation Planner

NRCS/RCD Landowner Technical Assistance Agreement

- On-site with Kristy Perano (NRCS Engineer) to evaluate drainage and pond issues on her property off of Hungary Hollow Road, Lincoln.

Placer County RCD/Placer County Cooperative Agreement (County Contract)

- Continued to correspond with landowner, NRCS, and Placer County on water quality issues they having with the property and pond.
- **Stormwater training coordination:** Worked with Scott Thorne to complete a March 28th stormwater workshop for County Code Enforcement, Environmental Health, and Engineering/Surveying.

RCD Administration/training

- Submitted the monthly activity report, staff meeting(s) e-mails, phone calls, scheduling.
- Worked with Todd J. on computer file system upgrades.

Placer Resource Conservation District
Balance Sheet
As of March 31, 2023
REVISED and DISTRIBUTED @ BOARD MTG 4/25/23

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 Petty Cash	0.00
1050 Placer County Checking	386,712.55
1060 Checking - Placer County Checking	0.00
Total 1050 Placer County Checking	\$ 386,712.55
1055 Placer County PR Withholding Account	0.00
1060b Mechanics Bank	12,933.45
1065 OPEB-PARS	195,932.26
Total Bank Accounts	\$ 595,578.26
Accounts Receivable	
1110 Accounts Receivable	792,849.00
1111 Accounts Receivable - SCRMC	0.00
1112 Accounts Receivable - Unbilled	0.00
1113 Employee Advance	0.00
1114 Accounts Receivable - Reimbursements	0.00
Total Accounts Receivable	\$ 792,849.00
Other Current Assets	
1200 Prepaid Expenses	0.00
1201 Prepaid Expenses - Insurance	0.00
1202 Prepaid Fuel	0.00
1203 Prepaid Rent	110.00
Total 1200 Prepaid Expenses	\$ 110.00
1300 Security Deposit	4,076.80
Undeposited Funds	240.00
Total Other Current Assets	\$ 4,426.80
Total Current Assets	\$ 1,392,854.06
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
1640 Office Equipment	
1641 Office Equipment - Original Cost	0.00
1642 Office Equipment - Depreciation	0.00
Total 1640 Office Equipment	\$ 0.00
Total Fixed Assets	\$ 389,935.99
TOTAL ASSETS	\$ 1,782,790.05
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	0.00

Total Accounts Payable	<u>\$</u>	<u>0.00</u>
Credit Cards		
2015 Mechanics Bank Credit Card (7708)		5,636.64
Total Credit Cards	<u>\$</u>	<u>5,636.64</u>
Other Current Liabilities		
2100 Other Post-Employment Benefits		250,461.00
2150 Vouchers Payable		0.00
2200 Salaries and Benefits Payable		0.00
2215 Accrued Leaves Payable		30,946.82
2250 Deferred Revenues		
2253 Deferred Revenues - Red Sesbania Eradication Collaborative Effort		16,666.67
2256 Deferred Revenue - CALFire NF Phase II 5GA20108		445,136.46
2262 Deferred Revenue - PBPL #8GG19100		0.00
2263 Deferred Revenue - Chipper #5GG19134		0.00
2265 Deferred Revenue Forestry Mentorship Program		4,136.89
2266 Deferred Revenue - Firewise Trailer Program		0.00
2270 Deferred Revenue NACD		0.00
2275 Deferred Revenue - Tahoe Truckee Com Found		10,000.00
2279 Deferred Revenue - Year End		0.00
Total 2250 Deferred Revenues	<u>\$</u>	<u>475,940.02</u>
2280 Due to Placer Sierra Fire Safe Council		10,851.30
Total Other Current Liabilities	<u>\$</u>	<u>768,199.14</u>
Total Current Liabilities	<u>\$</u>	<u>773,835.78</u>
Total Liabilities	<u>\$</u>	<u>773,835.78</u>
Equity		
3000 Opening Balance Equity		0.00
3200 Net Assets		1,731,934.87
3205 Retained Earning Annual Adjustments		0.00
Assigned Funds to Chipper Cost Share Program (entry into QB pending CPA feedback)		-100,000.00
Assigned Funds to Operating Reserve		-255,000.00
3300 Prior Period Adjustment		0.00
Net Income		-722,980.60
Total Equity	<u>\$</u>	<u>653,954.27</u>
TOTAL LIABILITIES AND EQUITY, Less Assigned Funds	<u>\$</u>	<u>1,427,790.05</u>

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