



**February 27, 2024
11641 Blocker Drive
Auburn, CA 95603
(second floor conference room)**

The public may attend the meeting at the address listed above or remotely via the information provided below:

Placer RCD is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/83039724729?pwd=Y3g0UWZDWTNMamxURE1hRXN1Rit0Zz09>

Meeting ID: 830 3972 4729

Passcode: 783159

**Regular Board Meeting
4:00pm**

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) APPROVAL OF 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

- Special Board Meeting- December 12, 2023
- Finance Committee Meeting- February 13, 2024

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

6) FINANCIAL REPORTS

- January 2024 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 January 2024 Financial Report

7) AGENCY REPORTS

8) BUSINESS:

New Business:

- a. Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2023
The board will review, and may act to adopt the Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2023
- b. Finance Committee Meeting
The Finance Committee will provide an update from the meeting held on February 13, 2024
- c. Election of Board Officers
The board will nominate and elect Officers of the Board for calendar year 2024
 - *Chair*
 - *Vice Chair*
 - *Secretary/Treasurer*
- d. Employee Acknowledgments
The board will recognize employee anniversaries
 - *Liliana Santellano- 2-years*
 - *Anthony Coral- 2 -years*
 - *Kate Espinola – 5 years*
- e. Community & Ag Department Update
The board will be updated on the Community & Ag Department activities

- f. Memorandum of Understanding (MOU) Regarding Completion of Central Sierra Healthy Soils Program
The board will review and may act to adopt an MOU with Central Sierra Region RCDs to complete the Central Sierra Healthy Soils Program
 - g. CAL-Card Credit Card acquisition
The board may act to approve the District to acquire a CAL-Card credit card
 - h. Notice of Exemption- Mosquito Fire Recovery and Reforestation- SPI Acreage
The board will discuss and may act to approve the Notice of Exemption- Mosquito Fire Recovery and Reforestation- SPI Acreage
 - i. Request for Proposal (RFP) Award– North Fork American River Shaded Fuel Break Phase II
The board will/may act to award one or more contracts for North Fork American River Shaded Fuel Break Phase II RFP
- 9) **CLOSED SESSION:** Pursuant to the cited authority (all references are to the Government Code), the Board of Directors will hold a closed session to discuss the following listed item. A report of any action taken will be presented prior to adjournment.

GOVERNMENT CODE §54956.9 – CONFERENCE WITH LEGAL COUNSEL

- 1. Existing Litigation (Government Code §54956.9(d)(1)):
 - (a) El Dorado County, et al. v. PG&E Corporation, a California Corporation, et al.
San Francisco County Superior Court Case No: CGC-23-604087
- 10) DIRECTORS REPORTS/COMMENTS
- 11) FUTURE AGENDA ITEMS
- 12) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
SPECIAL MEETING
December 12, 2023**

CALL TO ORDER

The special meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith, at 4:02 pm in the conference room at 11641 Blocker Drive in Auburn, CA.

MEMBERS AND OTHERS PRESENT

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

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

APPROVAL OF AGENDA

Jon Jue moved to approve the agenda. Tom Wehri seconded, and the motion passed unanimously.

PUBLIC COMMENT

Chris Robbins, District Conservationist for the NRCS Auburn Office, reported there has been an increase in the tractor rebate program. Also, there is more funding for the Inflation Reduction Act (IRA) for climate smart practices. The next District Conservationist meeting will be held at the CARCD Conference 12/13/23.

APPROVAL OF MEETING MINUTES

Kristin Lantz moved to approve the meeting minutes for the regular board meeting held on October 24, 2023. Steve Jones seconded, and the motion passed with 5 ayes and 2 abstentions.

Tom Wehri moved to approve the amended meeting minutes for the special meeting held on November 8, 2023. Kristin Lantz seconded, and the motion passed with 5 ayes and 2 abstentions. Correction to update Kristin Lantz as present at the meeting.

FINANCIAL REPORTS

Donna Thomassen presented the October 2023 financial reports. It was disclosed the monthly reports are subject to change due to revisions to first quarter invoicing and any adjusting journal entries that may affect the period of reporting. OPEB-PARS will be removed from the financial reports moving forward. Monthly PARS statements will be provided instead. Recommendations regarding the very old landowner receivables for the Chipper Program, totaling \$200.00, is to put the landowner on the do not service list. It was suggested the Finance Committee create a policy for nonpayment of service. Kristin Lantz moved to accept financials as presented. Steve Jones seconded, and the motion passed unanimously.

BUSINESS

New Business:

a) Resolution 23-08, Prescribed Burning on Private Lands

Tom Wehri moved to approve Resolution 23-08 to enter into an agreement with the State of California to carry out the "Prescribed Burning on Private Lands" project. Cathy Johnson seconded, and the motion passed unanimously.

b) Resolution 23-09, Placer County Chipper Program

Kristin Lantz moved to approve Resolution 23-09 to enter into an agreement with the State of California to carry out the "Placer County Chipper Program" project. Patti Beard seconded, and the motion passed unanimously.

c) Surplus Goods Disposal

The surplus goods disposal list dated 12/12/2023 was reviewed. It contained two protective headache racks, one air compressor and one Bandit chipper. Tom Wehri moved to approve the surplus goods to be auctioned. Jon Jue seconded, and the motion passed unanimously.

d) Cost of Living Increase (COLA)

Kristin Lantz moved to approve a 3% cost of living increase for all staff starting on December 30th, 2023, Pay Period 15. Steve Jones seconded, and the motion passed unanimously.

e) Request for Proposal (RFP) – North Fork American River Shaded Fuel Break Phase II, Priority 1 RFP

Scott Stephenson presented the details of the RFP. Tom Wehri moved to approve the RFP for the North Fork American River Shaded Fuel Break Phase II, Priority 1. Jon Jue seconded, and the motion passed unanimously.

Entered Closed Session at 4:54 pm.

CLOSED SESSION

a. *GOVERNMENT CODE SECTIONS 54956.9 – CONFERENCE WITH LEGAL COUNSEL*

Existing Litigation (Government Code §54956.9(d)(1)): (a) El Dorado County, et al. v. PG&E Corporation, a California Corporation, et al. San Francisco County Superior Court Case No: CGC-23-604087

Closed Session ended at 5:06 pm.

a) Report Out: Board received an update from legal counsel.

DIRECTORS COMMENTS

Tom Wehri SCRMC board is planning to meet in person.

FUTURE AGENDA ITEMS

Future agenda items, Finance Committee Meeting, Attendance Policy and Officer Nominations.

ADJOURNMENT

The special meeting was adjourned at 5:21 pm. Kristin Lantz moved to adjourn the special meeting. Jon Jue seconded, and the motion passed unanimously. The next Regular meeting is scheduled for January 23, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
FINANCE COMMITTEE MEETING
February 13, 2024**

CALL TO ORDER

The finance committee meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Vice Chair Steve Jones, at 5:35 pm in the conference room at 11641 Blocker Drive in Auburn, CA.

MEMBERS AND OTHERS PRESENT

Directors Present: Stephen (Steve) Jones
Thomas (Tom) Wehri

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

APPROVAL OF AGENDA

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

BUSINESS

New Business:

- a) **The Committee will be updated on the California State budget deficit.**
The Committee reviewed and discussed the FY24/25 Climate/Resources Budget Update provided by the County of Placer.

- b) **The Committee will review and discuss the financial outlook for the District**
The finance committee reviewed and discussed the following reports:
 - Budget vs Actual Profit & Loss Statement as of December 2023
 - FY23/FY24 Profit & Loss Comparisons as of December
 - Fiscal Overview of all Grants in Budget Tracker
 - Salary Projections FY24-FY27

- c) **Cost of Living Metrics**
The committee agreed with the information presented to move forward with the 3% Cost of Living Increase for all employees retroactive to December 30, 2023.

ADJOURNMENT

The finance committee meeting was adjourned at 6:14 pm. Steve Jones moved to adjourn the finance committee meeting. Tom Wehri seconded, and the motion passed unanimously. The next Regular meeting is scheduled for February 27, 2024, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

DRAFT

Placer Resource Conservation District

Profit and Loss

July 2023 - January 2024

	TOTAL
Income	
4 CONTRIBUTED SUPPORT	
4010 Federal Grants/Contracts	40,720.99
4020 State Grants	808,752.81
4050 Foundation/Trust Grants	32,440.24
4080 Chipping Service Contributions	38,140.00
Total 4 CONTRIBUTED SUPPORT	920,054.04
5 EARNED REVENUES	
5005 Property Tax Revenues	291,174.76
5020 State Contracts/Fees	5,592.78
5021 County Contracts/Fees	94,017.11
5035 Special District - Income	66,031.22
5050 Administrative Fees (Indirect Cost)	115,117.12
5070 Interest Income - Operations	7,535.24
5200 Surplus Equipment Revenue	45,753.50
5300 Prior Year Revenue	3,321.49
Total 5 EARNED REVENUES	628,543.22
Uncategorized Income	240.00
Total Income	\$1,548,837.26
GROSS PROFIT	\$1,548,837.26
Expenses	
6 EXPENSES	
6010 Accounting, Bookkeeping & Audit	13,540.00
6020 Bank Charges & C/C Fees	1,237.34
6140 Contractual Services	291.25
6141 Grants/Agreements/Projects	492,010.06
6143 Operations	11,412.34
Total 6140 Contractual Services	503,713.65
6148 Copier Lease	772.20
6155 Subscriptions	15,132.27
6160 Education & Training Fees	4,977.34
6165 Equipment	
6166 Equipment Approved by Grantor	50,111.66
6167 Office Equipment	226.09
6168 Equipment for Shop > \$500	5,485.65
Total 6165 Equipment	55,823.40
6181 Insurance Liability	36,497.23
6183 Insurance-Health Retirees	17,859.60
6184 Insurance - Health Active	151,979.58
6185 Insurance - Workmen's Compensation	25,035.37
6192 LAFCO Fees	2,695.24

Placer Resource Conservation District

Profit and Loss

July 2023 - January 2024

	TOTAL
6195 Legal Fees	5,841.50
6215 Materials & Supplies	210.21
6216 Field Supplies	16.80
6217 Fuel	7,556.27
6218 Grants/Agreements/Programs	6,759.52
6219 Office Supplies	2,110.51
6220 Shop Supplies & Equipment < \$500	1,394.78
6221 Uniforms/Safety	2,547.30
Total 6215 Materials & Supplies	20,595.39
6235 Meals and Entertainment	1,896.03
6240 Membership Dues	7,232.00
6290 Other Grant/Program Costs	23,256.71
6320 Postage & Mail Delivery	376.65
6330 Printing & Copying	2,868.94
6338 Rent Expense	49,403.80
6340 Repair & Maintenance	2,244.10
6341 Utilities	
6342 PG&E	3,095.48
6343 Phone/Internet	6,392.43
6344 Trash Service	819.96
Total 6341 Utilities	10,307.87
6345 Unfunded Retirement Plan Expenses	26,924.00
6600 Telephone (Cell) Stipends	2,310.00
6830 Travel & Mileage	6,407.00
Payroll Expenses	
6309 Payroll Admin Cost (County)	9,068.16
6310 Wages	509,095.75
6312 PERS	49,851.45
6313 Leave Wages; Holiday/Vacation/Sick/Comp	94,659.50
6315 Payroll Tax Expense	49,739.40
6317 Professional Development Leave	2,322.78
Total Payroll Expenses	714,737.04
Total 6 EXPENSES	1,703,664.25
Uncategorized Expense	-11.56
Total Expenses	\$1,703,652.69
NET OPERATING INCOME	\$ -154,815.43
NET INCOME	\$ -154,815.43

Placer Resource Conservation District

Balance Sheet

As of January 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1050 Placer County Checking	1,145,584.12
1060b Mechanics Bank	26,446.76
Total Bank Accounts	\$1,172,030.88
Accounts Receivable	
1110 Accounts Receivable	614,688.00
Total Accounts Receivable	\$614,688.00
Other Current Assets	
1200 Prepaid Expenses	0.00
1203 Prepaid Rent	110.00
Total 1200 Prepaid Expenses	110.00
1300 Security Deposit	7,757.80
1900 Def Outflows - OPEB	62,920.00
1910 Def Outflows - Pension	262,754.00
Total Other Current Assets	\$333,541.80
Total Current Assets	\$2,120,260.68
Fixed Assets	
1620 Work In Progress	158,498.07
1625 Machinery and Equipment	
1626 Machinery & Equipment - Original Cost	602,754.99
1627 Machinery & Equipment - Depreciation	-239,676.00
Total 1625 Machinery and Equipment	363,078.99
1655 Leased Assets	
1656 Leased Assets - Original	172,557.00
1657 Leased Asset - Accumulated Depreciation	-17,975.00
Total 1655 Leased Assets	154,582.00
Total Fixed Assets	\$676,159.06
Other Assets	
1150 Grant Retention	808.39
Total Other Assets	\$808.39
TOTAL ASSETS	\$2,797,228.13

Placer Resource Conservation District

Balance Sheet

As of January 31, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	105,658.49
Total Accounts Payable	\$105,658.49
Other Current Liabilities	
2215 Accrued Leaves Payable	52,767.37
2250 Unearned Revenues	
2253 Unearned Revenues - Red Sesbania Eradication Collaborative Effort	16,666.67
2256 Unearned Revenue - CALFire NF Phase II 5GA20108	307,174.54
2261 Unearned Revenue - CALFire Special Projects	3,828.89
2265 Unearned Revenue Forestry Mentorship Program	4,262.27
2270 Unearned Revenue NACD	22,062.31
2280 Due to Placer Sierra Fire Safe Council	8,343.59
Total 2250 Unearned Revenues	362,338.27
2600 Lease Payable	121,399.00
2605 Lease Payable - Current	37,534.00
2900 Def Inflows - OPEB	24,470.00
2910 Def Inflows - Pension	43,793.00
Total Other Current Liabilities	\$642,301.64
Total Current Liabilities	\$747,960.13
Long-Term Liabilities	
2800 Net OPEB Liability	203,148.00
2810 Net Pension Liability	389,722.00
Total Long-Term Liabilities	\$592,870.00
Total Liabilities	\$1,340,830.13
Equity	
3100 Net Investment in Capital Assets	517,226.00
3200 Net Assets	738,987.43
3500 Assigned Funds	355,000.00
Net Income	-154,815.43
Total Equity	\$1,456,398.00
TOTAL LIABILITIES AND EQUITY	\$2,797,228.13

Placer Resource Conservation District

A/R Aging Detail

As of January 31, 2024

Date	Transaction Type	Num	Donor	Department	Due Date	Amount	Open Balance	Paid as of 2/23/24
91 or more days past due								
04/26/2023	Invoice	23-481	Susan Elliott	30 - Board Designated Funds:Chipper Cost Share	05/26/2023	80.00	80.00	
06/27/2023	Invoice	23-695	Lief Lowery	30 - Board Designated Funds:Chipper Cost Share	06/27/2023	120.00	120.00	
07/06/2023	Invoice	23-747	Laurel Elkus	30 - Board Designated Funds:Chipper Cost Share	08/05/2023	80.00	80.00	
08/01/2023	Invoice	23-836	Deborah Spingola	30 - Board Designated Funds:Chipper Cost Share	08/31/2023	80.00	80.00	
09/07/2023	Credit Memo	23-982	Jackie Sterk	30 - Board Designated Funds:Chipper Cost Share	09/07/2023	-80.00	-80.00	Credit
08/14/2023	Invoice	23-875	Mark Smith	30 - Board Designated Funds:Chipper Cost Share	09/13/2023	120.00	120.00	
09/15/2023	Invoice	23-1048	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP Program	09/15/2023	9,830.00	300.00	X
Total for 91 or more days past due						\$ 10,230.00	\$ 700.00	
31 - 60 days past due								
12/27/2023	Invoice	24-1273	Courtney Flynn	30 - Board Designated Funds:Chipper Cost Share	12/27/2023	80.00	80.00	X
12/31/2023	Invoice	24-1303	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	12/31/2023	285.19	285.19	X
12/31/2023	Invoice	24-1311	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	12/31/2023	358.35	358.35	X
12/31/2023	Invoice	24-1309	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21148 - Mosquito Fire 2	12/31/2023	905.77	905.77	
12/31/2023	Invoice	24-1323	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8CA05240 Sac Headquarters Contract	12/31/2023	1,678.67	1,678.67	
12/31/2023	Invoice	24-1312	Placer County Water Agency - Donor	40- Temporarily Restricted Funds:PCWA - Tank Rebate	12/31/2023	2,747.51	2,747.51	
12/31/2023	Invoice	24-1316	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Healthy Soil Program TA	12/31/2023	3,112.63	3,112.63	
12/31/2023	Invoice	24-1304	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21903 PCCF Block Grant	12/31/2023	3,244.75	3,244.75	
12/31/2023	Invoice	24-1328	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	12/31/2023	3,450.50	3,450.50	
12/31/2023	Invoice	24-1313	Auburn Recreation District	50-Fee for Services:ARD - Atwood Easement	12/31/2023	4,000.00	4,000.00	
12/31/2023	Invoice	24-1305	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG17186 CF CCI Fire Prevention & Education	12/31/2023	5,081.73	5,081.73	
12/31/2023	Invoice	24-1324	US Forest Service	40- Temporarily Restricted Funds:USFS Mosquito Fire 4	12/31/2023	5,150.31	5,150.31	
12/31/2023	Invoice	24-1315	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	12/31/2023	6,929.42	6,929.42	
12/31/2023	Invoice	24-1399	Placer County CEO	40- Temporarily Restricted Funds:PC - Cooperative Agreement	12/31/2023	8,513.98	8,513.98	
12/31/2023	Invoice	24-1319	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG22608 - Mosquito Fire 3	12/31/2023	9,725.84	9,725.84	
12/31/2023	Invoice	24-1310	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21900 Forestry Newsletter, Website & Committee	12/31/2023	14,389.47	14,389.47	
12/31/2023	Invoice	24-1326	NRCS	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance	12/31/2023	22,597.01	22,597.01	
12/31/2023	Invoice	24-1307	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program	12/31/2023	23,182.28	23,182.28	
12/31/2023	Invoice	24-1302	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21146 Mosquito Fire Tree Mortality Project	12/31/2023	28,287.69	28,287.69	
12/31/2023	Invoice	24-1314	SAFCA	40- Temporarily Restricted Funds:Red Sesbania	12/31/2023	50,000.00	50,000.00	
12/31/2023	Invoice	24-1301	Placer County CEO	40- Temporarily Restricted Funds:PC - Probation Chipper Program	12/31/2023	60,427.29	60,427.29	
12/31/2023	Invoice	24-1322	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning	12/31/2023	62,788.33	62,788.33	
12/31/2023	Invoice	24-1308	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21147 North Fork Phase 1B	12/31/2023	67,638.09	67,638.09	
12/31/2023	Invoice	24-1306	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG19134 Placer County Chipper Program	12/31/2023	83,887.84	83,887.84	
12/31/2023	Invoice	24-1327	California Department of Forestry & Fire	40- Temporarily Restricted Funds:5GA21153 Calfire Support Services	12/31/2023	128,880.35	128,880.35	
Total for 31 - 60 days past due						\$ 597,343.00	\$ 597,343.00	
1 - 30 days past due								
01/11/2024	Invoice	24-1289	Rebecca Redding	30 - Board Designated Funds:Chipper Cost Share	01/11/2024	80.00	80.00	X
01/11/2024	Journal Entry	1.11.2	Public Surplus	30 - Board Designated Funds:Chipper Cost Share	01/11/2024	16,205.00	16,205.00	
01/16/2024	Invoice	24-1290	Kimberly Aanenson	30 - Board Designated Funds:Chipper Cost Share	01/16/2024	80.00	80.00	X
01/17/2024	Invoice	24-1295	Allison Reagle	30 - Board Designated Funds:Chipper Cost Share	01/17/2024	80.00	80.00	X
01/18/2024	Invoice	24-1296	Troy Campbell	30 - Board Designated Funds:Chipper Cost Share	01/18/2024	80.00	80.00	X
01/30/2024	Invoice	24-1317	Dave Allen	30 - Board Designated Funds:Chipper Cost Share	01/30/2024	120.00	120.00	X
Total for 1 - 30 days past due						\$ 16,645.00	\$ 16,645.00	
TOTAL				Friday, Feb 23, 2024 02:26:40 PM GMT-8		\$ 624,218.00	\$ 614,688.00	

Placer Resource Conservation District

Transaction Report

November 2023 - January 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Placer County Checking							
	Beginning Balance						576,341.18
11/03/2023	Deposit		CA Association of Resource Conservation Districts		Undeposited Funds	9,530.00	585,871.18
11/03/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	7,659.48	593,530.66
11/03/2023	Journal Entry	Pay Period 09		RCD Payroll PP#09 for the period ending October 20, 2023	-Split-	-49,720.00	543,810.66
11/03/2023	Deposit		Placer County Treasury		Undeposited Funds	22,000.00	565,810.66
11/03/2023	Deposit				-Split-	720.00	566,530.66
11/07/2023	Journal Entry	11072023 INS JE		Employee w/holding for health insurance transferred held in PR withholding acct Sept & Oct 2023	-Split-	4,345.88	570,876.54
11/07/2023	Journal Entry	October legal fees		October Legal Fees	-Split-	-1,223.25	569,653.29
11/08/2023	Bill Payment (Check)	11277850	HubSpot, Inc.		2010 Accounts Payable	-9,720.00	559,933.29
11/13/2023	Bill Payment (Check)	11278150	BSB Forestry		2010 Accounts Payable	-21,100.00	538,833.29
11/13/2023	Bill Payment (Check)	11278151	CARCD		2010 Accounts Payable	-1,078.00	537,755.29
11/13/2023	Bill Payment (Check)	11278153	Commerce Printing		2010 Accounts Payable	-8,237.32	529,517.97
11/13/2023	Bill Payment (Check)	11278156	Andrew Fritz		2010 Accounts Payable	-1,013.88	528,504.09
11/13/2023	Bill Payment (Check)	11278162	White, Mark		2010 Accounts Payable	-25.24	528,478.85
11/13/2023	Bill Payment (Check)	11278161	Scott Stephenson		2010 Accounts Payable	-40.00	528,438.85
11/13/2023	Bill Payment (Check)	11278160	Secure Record Storage Inc.		2010 Accounts Payable	-55.00	528,383.85
11/13/2023	Bill Payment (Check)	11278155	Espinola, Katie P.		2010 Accounts Payable	-59.91	528,323.94
11/13/2023	Bill Payment (Check)	11278157	North Shore Leasing, LLC		2010 Accounts Payable	-128.70	528,195.24
11/13/2023	Bill Payment	11278152	Lewis Campbell		2010 Accounts Payable	-139.56	528,055.68

Placer Resource Conservation District

Transaction Report

November 2023 - January 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	(Check)						
11/13/2023	Bill Payment	11278158	Brian Pimentel		2010 Accounts Payable	-600.01	527,455.67
	(Check)						
11/13/2023	Bill Payment	11278170	Lilli Kaarakka		2010 Accounts Payable	-360.20	527,095.47
	(Check)						
11/13/2023	Bill Payment	11278154	Allison Erny		2010 Accounts Payable	-159.21	526,936.26
	(Check)						
11/13/2023	Bill Payment	11278159	NAPA Auto Parts		2010 Accounts Payable	-149.20	526,787.06
	(Check)						
11/17/2023	Deposit		PG&E	Final payment from PG&E for placer Sierra Fire Safe Council	2280 Unearned Revenues:Due to Placer Sierra Fire Safe Council	12,500.00	539,287.06
11/17/2023	Deposit		Placer County CEO		Undeposited Funds	35,336.21	574,623.27
11/17/2023	Deposit		Placer County Farm Bureau-Donor		Undeposited Funds	93.40	574,716.67
11/17/2023	Journal Entry	Pay Period 10		RCD Payroll PP#10 for the period ending November 3, 2023	-Split-	-49,948.32	524,768.35
11/17/2023	Deposit		CARCD		6160 EXPENSES:Education & Training Fees	1,300.00	526,068.35
11/17/2023	Deposit		Soil Carbon Coalition		Undeposited Funds	371.92	526,440.27
11/17/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	356.10	526,796.37
11/17/2023	Deposit				-Split-	330.00	527,126.37
11/21/2023	Bill Payment	11279174	Donna Thomassen		2010 Accounts Payable	-40.00	527,086.37
	(Check)						
11/21/2023	Bill Payment	11279171	Reioux, Jerry		2010 Accounts Payable	-51.83	527,034.54
	(Check)						
11/21/2023	Bill Payment	11279170	Recology Auburn Placer		2010 Accounts Payable	-136.32	526,898.22
	(Check)						
11/21/2023	Bill Payment	11279168	Pacific Gas & Electric		2010 Accounts Payable	-408.70	526,489.52
	(Check)						
11/21/2023	Bill Payment	11279177	Wave Broadband		2010 Accounts Payable	-494.80	525,994.72
	(Check)						
11/21/2023	Bill Payment	11279164	Cordi Craig		2010 Accounts Payable	-622.40	525,372.32
	(Check)						
11/21/2023	Bill Payment	11279178	White, Mark		2010 Accounts Payable	-823.60	524,548.72
	(Check)						
11/21/2023	Bill Payment	11279165	Gresham, Richard		2010 Accounts Payable	-923.00	523,625.72

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	(Check)						
11/21/2023	Bill Payment	11279169	TeamLogic IT		2010 Accounts Payable	-1,155.00	522,470.72
	(Check)						
11/21/2023	Bill Payment	11279163	CSDA		2010 Accounts Payable	-1,457.00	521,013.72
	(Check)						
11/21/2023	Bill Payment	11279167	Manzer, Terry		2010 Accounts Payable	-1,650.00	519,363.72
	(Check)						
11/21/2023	Bill Payment	11279172	Scott Thorne		2010 Accounts Payable	-3,481.48	515,882.24
	(Check)		Environ Consult,				
11/21/2023	Bill Payment	11279166	Gwinn Construction	Security Deposit & Dec Rent '23 Chipper Program @ Kemper Rd, Auburn	2010 Accounts Payable	-3,644.00	512,238.24
	(Check)						
11/21/2023	Bill Payment	11279162	Auburn Creekside LLC		2010 Accounts Payable	-4,076.80	508,161.44
	(Check)						
11/21/2023	Bill Payment	11279176	Volcano Creek Enterprises, Inc.		2010 Accounts Payable	-5,515.00	502,646.44
	(Check)						
11/21/2023	Check	11279175	Elan Card Services, US Bank		2015 Mechanics Bank Credit Card (7708)	-8,609.42	494,037.02
	(Check)						
11/21/2023	Bill Payment	11279173	Special District Risk Management Authority		2010 Accounts Payable	-19,287.49	474,749.53
	(Check)						
11/22/2023	Payment		NRCS		1110 Accounts Receivable	38,185.70	512,935.23
11/28/2023	Bill Payment	11280319	TeamLogic IT		2010 Accounts Payable	-960.00	511,975.23
	(Check)						
11/29/2023	Journal Entry	PRLiab Adj		Employee w/holding for health insurance transferred held in PR withholding acct Nov 2023	-Split-	874.43	512,849.66
11/29/2023	Journal Entry	Property Tax Rev		2023/24 Current Unsec Apmt #2 09/07/23-11/29/23	-Split-	731.99	513,581.65
11/29/2023	Journal Entry	Property Tax Rev		2023/24 Delinquent Unsecured Apmt #1 07.01.23-11.29.23	-Split-	144.73	513,726.38
11/30/2023	Journal Entry	November Interest		November 2023 Interest income; Placer Checking pending advance reconciliation	-Split-	1,370.94	515,097.32
11/30/2023	Journal Entry	November Fuel FleetFo		October fuel charges; chipper & forestry team	-Split-	-615.59	514,481.73
12/01/2023	Journal Entry	Pay Period 11		RCD Payroll PP#11 for the period ending November 17, 2023	-Split-	-52,798.35	461,683.38
12/01/2023	Deposit		Allan Imamoto		Undeposited Funds	100.00	461,783.38
12/01/2023	Deposit		Placer County Parks and Open Spaces		Undeposited Funds	1,011.31	462,794.69
12/01/2023	Deposit		COCO, Inc.		Undeposited Funds	1,749.21	464,543.90

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/01/2023	Deposit				Undeposited Funds	2,868.94	467,412.84
12/01/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	7,999.51	475,412.35
12/01/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	17,668.06	493,080.41
12/08/2023	Deposit			Cash Donation to support PBPL where grant does not cover	5035 EARNED REVENUES:Special District - Income	60.00	493,140.41
12/08/2023	Deposit				-Split-	440.00	493,580.41
12/08/2023	Deposit		Placer County Water Agency - Donor		Undeposited Funds	2,774.40	496,354.81
12/08/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	4,585.25	500,940.06
12/14/2023	Bill Payment (Check)	11282281	Truckee Tahoe Airport District		2010 Accounts Payable	-2,500.00	498,440.06
12/14/2023	Bill Payment (Check)	11282274	TeamLogic IT		2010 Accounts Payable	-960.00	497,480.06
12/14/2023	Bill Payment (Check)	11282271	Maloney, Kathryn L.		2010 Accounts Payable	-950.00	496,530.06
12/14/2023	Bill Payment (Check)	11282269	Gresham, Richard		2010 Accounts Payable	-923.00	495,607.06
12/14/2023	Bill Payment (Check)	11282262	Brownstein Hyatt Farber Scheck LLP		2010 Accounts Payable	-776.44	494,830.62
12/14/2023	Bill Payment (Check)	11282264	Cordi Craig		2010 Accounts Payable	-567.49	494,263.13
12/14/2023	Bill Payment (Check)	11282266	Allison Erny		2010 Accounts Payable	-547.28	493,715.85
12/14/2023	Bill Payment (Check)	11282310	CA Licensed Foresters Association		2010 Accounts Payable	-500.00	493,215.85
12/14/2023	Bill Payment (Check)	11282283	Wave Broadband		2010 Accounts Payable	-494.80	492,721.05
12/14/2023	Bill Payment (Check)	11282282	Verizon Wireless		2010 Accounts Payable	-368.08	492,352.97
12/14/2023	Bill Payment (Check)	11282265	Valerie Elder		2010 Accounts Payable	-200.00	492,152.97
12/14/2023	Bill Payment	11282311	Rachelle Hedges		2010 Accounts Payable	-200.00	491,952.97

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	(Check)						
12/14/2023	Bill Payment (Check)	11282278	Staples Business Credit		2010 Accounts Payable	-172.10	491,780.87
12/14/2023	Bill Payment (Check)	11282273	Brian Pimentel		2010 Accounts Payable	-146.63	491,634.24
12/14/2023	Bill Payment (Check)	11282275	Recology Auburn Placer		2010 Accounts Payable	-136.32	491,497.92
12/14/2023	Bill Payment (Check)	11282272	North Shore Leasing, LLC		2010 Accounts Payable	-128.70	491,369.22
12/14/2023	Bill Payment (Check)	11282270	Sarah Jones		2010 Accounts Payable	-96.00	491,273.22
12/14/2023	Bill Payment (Check)	11282263	Lewis Campbell		2010 Accounts Payable	-71.44	491,201.78
12/14/2023	Bill Payment (Check)	11282267	Espinola, Katie P.		2010 Accounts Payable	-64.89	491,136.89
12/14/2023	Bill Payment (Check)	11282268	Andrew Fritz		2010 Accounts Payable	-62.82	491,074.07
12/14/2023	Bill Payment (Check)	11282277	Secure Record Storage Inc.		2010 Accounts Payable	-55.00	491,019.07
12/14/2023	Bill Payment (Check)	11282276	Reioux, Jerry		2010 Accounts Payable	-49.21	490,969.86
12/14/2023	Bill Payment (Check)	11282280	Donna Thomassen		2010 Accounts Payable	-40.00	490,929.86
12/14/2023	Bill Payment (Check)	11282279	Scott Stephenson		2010 Accounts Payable	-40.00	490,889.86
12/14/2023	Bill Payment (Check)	11282284	White, Mark		2010 Accounts Payable	-20.00	490,869.86
12/15/2023	Bill Payment (Check)	11282428	Special District Risk Management Authority		2010 Accounts Payable	-24,931.99	465,937.87
12/15/2023	Bill Payment (Check)	11282425	Kenneth Myatt		2010 Accounts Payable	-15,000.00	450,937.87
12/15/2023	Deposit		California Department of Forestry & Fire		Undeposited Funds	5,311.05	456,248.92
12/15/2023	Deposit		CA Dept of Food and Agriculture		Undeposited Funds	2,639.11	458,888.03
12/15/2023	Deposit				-Split-	240.00	459,128.03
12/15/2023	Bill Payment (Check)	11282431	Liana Vitousek		2010 Accounts Payable	-308.41	458,819.62

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/15/2023	Bill Payment (Check)	11282426	Pacific Gas & Electric		2010 Accounts Payable	-1,432.01	457,387.61
12/15/2023	Bill Payment (Check)	11282423	Auburn Saw Inc.		2010 Accounts Payable	-1,646.19	455,741.42
12/15/2023	Bill Payment (Check)	11282424	Gwinn Construction		2010 Accounts Payable	-2,450.00	453,291.42
12/15/2023	Bill Payment (Check)	11282429	Truckee Tahoe Airport District		2010 Accounts Payable	-3,500.00	449,791.42
12/15/2023	Check	11282430	Elan Card Services, US Bank		2015 Mechanics Bank Credit Card (7708)	-6,118.65	443,672.77
12/15/2023	Bill Payment (Check)	11282427	Placer Land Trust		2010 Accounts Payable	-3,864.00	439,808.77
12/15/2023	Bill Payment (Check)	11282422	Auburn Creekside LLC		2010 Accounts Payable	-4,076.80	435,731.97
12/15/2023	Bill Payment (Check)	11282432	Volcano Creek Enterprises, Inc.		2010 Accounts Payable	-8,160.00	427,571.97
12/15/2023	Journal Entry	Pay Period 12		RCD Payroll PP#12 for the period ending December 1, 2023	-Split-	-55,169.39	372,402.58
12/18/2023	Journal Entry	Nov Legal Fees		November Legal Fees	-Split-	-1,631.00	370,771.58
12/18/2023	Bill Payment (Check)	1128619	Richardson and Company		2010 Accounts Payable	-10,290.00	360,481.58
12/20/2023	Journal Entry	PRLiab Adj		Employee w/holding for health insurance transferred held in PR withholding acct Dec 2023	-Split-	1,442.79	361,924.37
12/20/2023	Bill Payment (Check)	11282799	Sarah Jones		2010 Accounts Payable	-596.95	361,327.42
12/20/2023	Bill Payment (Check)	11282798	Allison Erny		2010 Accounts Payable	-62.88	361,264.54
12/27/2023	Payment	CS116885	Public Surplus	Net revenue from sale of truck on Public Surplus site	1110 Accounts Receivable	17,460.00	378,724.54
12/28/2023	Journal Entry	PC Property Tax JE		JE210-0000952 FY 23-24 LAFCO Fees for Special Districts	-Split-	-2,695.24	376,029.30
12/28/2023	Journal Entry	PC Property Tax JE		JE210-0000970 12/28 To allocate the RPTFF (Redevelopment Property Tax Trust Fund) by 01/02/2024, pursuant to ABX1-26, Statutes of 2011 and AB1484, Statutes of 2012 for the Former City of Auburn RDA.	-Split-	503.88	376,533.18
12/28/2023	Journal Entry	PC Property Tax JE		JE210-0000977 12/28 To allocate the RPTFF (Redevelopment Property Tax Trust Fund) by 01/02/2024, pursuant to ABX1-26, Statutes of 2011 and AB1484, Statutes of 2012 for the Former City of Roseville RDA.	-Split-	1,099.77	377,632.95
12/28/2023	Journal Entry	PC Property		JE210-0000972 12/28 To allocate the RPTFF (Redevelopment Property Tax Trust Fund) by 01/02/2024, pursuant to ABX1-26, Statutes of 2011 and AB1484,	-Split-	2,249.40	379,882.35

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/28/2023	Journal Entry	Tax JE PC		Statutes of 2012 for the Former City of Lincoln RDA. JE210-0000973 12/28 To allocate the RPTFF (Redevelopment Property Tax Trust	-Split-	3,145.87	383,028.22
12/28/2023	Journal Entry	Property Tax JE PC		Fund) by 01/02/2024, pursuant to ABX1-26, Statutes of 2011 and AB1484, Statutes of 2012 for the Former Placer County RDA. JE210-0000975 12/28 To allocate the RPTFF (Redevelopment Property Tax Trust	-Split-	5,193.80	388,222.02
12/28/2023	Journal Entry	Property Tax JE PC		Fund) by 01/02/2024, pursuant to ABX1-26, Statutes of 2011 and AB1484, Statutes of 2012 for the Former City of Rocklin RDA. JE210-0000967 12/17 2023/24 Supplemental Apmt #1 07/01/23-12/17/23	-Split-	6,005.33	394,227.35
12/28/2023	Journal Entry	Property Tax JE PC		JE210-0000948 To distribute the 2023/24 SB2557 Property Tax Admin Fees	-Split-	8,433.05	402,660.40
12/28/2023	Journal Entry	Property Tax JE PC		changed for the 2021/22 costs to the Auditor, Tax Collector, Assessor and Assessment Appeals Board JE210-0000919 12/10 To apportion the 2023/24 Teeter 55% Allocation	-Split-	270,120.78	672,781.18
12/28/2023	Journal Entry	Property Tax JE PC		JE210-0000966 Pursuant to a 2012 County Counsel Opinion, our County is now	-Split-	-2.13	672,779.05
12/28/2023	Journal Entry	Property Tax JE PC		spreading R&T 5151 refund interest to the current year AB8 factors. Current year 5151 Interest distribution JE210-0000960 12/1 To apportion the 15% HOPTR monies received 11/30/23 - CS	-Split-	396.32	673,175.37
12/28/2023	Journal Entry	Property Tax JE PC		12/01/23 JE210-0000937 12/10 2023/24 Reverse Apportionment #1	-Split-	-14.78	673,160.59
12/28/2023	Journal Entry	Property Tax JE PC		JE210-0000947 To distribute the 2023/24 SB2557 Property Tax Admin Fees	-Split-	-8,482.51	664,678.08
12/28/2023	Journal Entry	Property Tax JE PC		changed for the 2021/22 costs to the Auditor, Tax Collector, Assessor and Assessment Appeals Board JE210-0000907 12/10 To distribute the 2023/24 SB2557 Property Tax Admin Fees	-Split-	-8,433.05	656,245.03
12/29/2023	Journal Entry	Property Tax JE Pay		changed for the 2021/22 costs to the Auditor, Tax Collector, Assessor and Assessment Appeals Board RCD Payroll PP#13 for the period ending December 15, 2023	-Split-	-54,095.50	602,149.53
12/31/2023	Journal Entry	Period 13 December Interest		December 2023 Interest income; Placer Checking pending advance reconciliation	-Split-	1,714.20	603,863.73
01/01/2024	Journal Entry	WD MOU JE210- 0000990		Workday MOU annual billing per MOU	-Split-	-9,068.16	594,795.57
01/02/2024	Journal Entry	JE210- 0000981		To apportion the 35% HOPTR monies received 12/29/23 - CS 01/02/24	-Split-	924.73	595,720.30

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/05/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	18,002.16	613,722.46
01/05/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	8,348.07	622,070.53
01/05/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	64,699.40	686,769.93
01/05/2024	Payment	66-112450	California Department of Forestry & Fire		1110 Accounts Receivable	300,461.98	987,231.91
01/05/2024	Deposit		Connie Rosenquist		Undeposited Funds	80.00	987,311.91
01/05/2024	Deposit		Manzer, Terry		5035 EARNED	2,000.00	989,311.91
					REVENUES:Special District - Income		
01/05/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	52,079.37	1,041,391.28
01/08/2024	Payment	1473	Bob Haydon		1110 Accounts Receivable	80.00	1,041,471.28
01/10/2024	Journal Entry	Dec Legal Services		December Legal Fees	-Split-	-1,456.25	1,040,015.03
01/12/2024	Check	11286046	Elan Card Services, US Bank	To record ck payment to Elan for C/C payment; transactions entered	2015 Mechanics Bank Credit Card (7708)	-2,752.84	1,037,262.19
01/12/2024	Journal Entry	Pay Period 14		RCD Payroll PP#14 for the period ending December 23, 2023	-Split-	-55,767.40	981,494.79
01/12/2024	Bill Payment (Check)	11286044	Special District Risk Management Authority	February 2024 Employee Health Insurance	2010 Accounts Payable	-23,840.89	957,653.90
01/12/2024	Bill Payment (Check)	11286041	Red Mountain Resource LLC	Dec work performed by contractor; invoiced to Grant 2Q	2010 Accounts Payable	-18,336.50	939,317.40
01/12/2024	Bill Payment (Check)	11286031	Allstar Fire Equipment	Self-supported 1500 gal water tank	2010 Accounts Payable	-1,999.66	937,317.74
01/12/2024	Bill Payment (Check)	11286039	TeamLogic IT	February 2024 IT	2010 Accounts Payable	-960.00	936,357.74
01/12/2024	Bill Payment (Check)	11286035	Maloney, Kathryn L.	Kathryn and Mike Maloney January 2024	2010 Accounts Payable	-950.00	935,407.74
01/12/2024	Bill Payment (Check)	11286049	White, Mark		2010 Accounts Payable	-823.60	934,584.14
01/12/2024	Bill Payment	11286038	Placer Land Trust	Placer Land Trust Work Done 7/1/23-10/31/23	2010 Accounts Payable	-612.50	933,971.64

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
	(Check)						
01/12/2024	Bill Payment	11286048	Wave Broadband	Office Phone and Internet January 2024	2010 Accounts Payable	-507.95	933,463.69
	(Check)						
01/12/2024	Bill Payment	11286037	Pacific Gas & Electric	Nevada St & Kemper Dr PGE to 12/20/23	2010 Accounts Payable	-503.92	932,959.77
	(Check)						
01/12/2024	Bill Payment	11286047	Verizon Wireless	Tablets and crew cell phones - 11/15-12/14	2010 Accounts Payable	-368.08	932,591.69
	(Check)						
01/12/2024	Bill Payment	11286067	Ella Bracchi		2010 Accounts Payable	-300.00	932,291.69
	(Check)						
01/12/2024	Bill Payment	11286043	Secure Record Storage Inc.	Offsite Storage Final Inv for Will Call and Removal of Perm Records	2010 Accounts Payable	-269.80	932,021.89
	(Check)						
01/12/2024	Bill Payment	11286034	Jorgenson & Sons, Inc	Fire Extinguisher Annual Inspection; Kemper	2010 Accounts Payable	-181.36	931,840.53
	(Check)						
01/12/2024	Bill Payment	11286033	Lewis Campbell	December 2023 cell and mileage reimb	2010 Accounts Payable	-169.17	931,671.36
	(Check)						
01/12/2024	Bill Payment	11286068	Cecil Dexter	Reimbursement for meals at Society of American Foresters National Convention	2010 Accounts Payable	-151.74	931,519.62
	(Check)						
01/12/2024	Bill Payment	11286040	Recology Auburn Placer	Garbage bin for chipper location - December 2023; Final bill	2010 Accounts Payable	-136.32	931,383.30
	(Check)						
01/12/2024	Bill Payment	11286036	North Shore Leasing, LLC	January 2024 copier lease contract base rate	2010 Accounts Payable	-128.70	931,254.60
	(Check)						
01/12/2024	Bill Payment	11286069	Camila Flores	Reimbursement for meals at Society of American Foresters National Convention	2010 Accounts Payable	-73.83	931,180.77
	(Check)						
01/12/2024	Bill Payment	11286045	Donna Thomassen	December 2023 Phone Stipend	2010 Accounts Payable	-40.00	931,140.77
	(Check)						
01/12/2024	Bill Payment	11286042	NAPA Auto Parts	December 2023 statement	2010 Accounts Payable	-17.72	931,123.05
	(Check)						
01/12/2024	Bill Payment	11286032	Auburn Hardware & Rental, LLC		2010 Accounts Payable	-10.67	931,112.38
	(Check)						
01/16/2024	Bill Payment	11286174	Gresham, Richard	RG Retiree January 2024 Blue Shield Only	2010 Accounts Payable	-730.00	930,382.38
	(Check)						
01/16/2024	Bill Payment	11286175	White, Mark		2010 Accounts Payable	-58.65	930,323.73
	(Check)						
01/16/2024	Bill Payment	11286173	Espinola, Katie P.		2010 Accounts Payable	-54.93	930,268.80
	(Check)						
01/18/2024	Bill Payment	11286399	Brian Pimentel		2010 Accounts Payable	-163.27	930,105.53
	(Check)						
01/18/2024	Bill Payment	11286397	Andrew Fritz		2010 Accounts Payable	-114.27	929,991.26
	(Check)						
01/25/2024	Bill Payment	11287222	Gwinn Construction	February 2024 rent	2010 Accounts Payable	-2,450.00	927,541.26

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/26/2024	(Check) Bill Payment	11287221	Auburn Creekside LLC		2010 Accounts Payable	-4,222.40	923,318.86
01/26/2024	Journal Entry	Pay period 15		RCD Payroll PP#15 for the period ending January 12, 2024	-Split-	-54,691.55	868,627.31
01/31/2024	Deposit		Green Diamond Resource Company	Donation to Forestry Mentorship Program 2024; Green Diamond Resource Company	2265 Unearned Revenues:Unearned Revenue Forestry Mentorship Program	500.00	869,127.31
01/31/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	1,783.27	870,910.58
01/31/2024	Deposit		CA Association of Resource Conservation Districts		Undeposited Funds	3,855.34	874,765.92
01/31/2024	Deposit		National Assn Conservation Districts		2270 Unearned Revenues:Unearned Revenue NACD	14,984.75	889,750.67
01/31/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	39,344.96	929,095.63
01/31/2024	Deposit		California Department of Forestry & Fire		Undeposited Funds	213,511.83	1,142,607.46
01/31/2024	Journal Entry	WD MOU JE210-0001001		January 2024 Interest income; Placer Checking pending advance reconciliation	-Split-	2,656.66	1,145,264.12
01/31/2024	Deposit				-Split-	320.00	1,145,584.12
Total for Placer County Checking						\$569,242.94	
Mechanics Bank							
Beginning Balance							15,999.47
11/01/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	16,159.47
11/01/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	16,154.99
11/02/2023	Deposit		Intuit QuickBooks Online	INTUIT PYMT SOLN INTUITPMTS 524771999109095	6020 EXPENSES:Bank Charges & C/C Fees	0.16	16,155.15
11/02/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	16,395.15
11/02/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	16,388.43

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
11/03/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	16,628.43
11/03/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	16,621.71
11/05/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	16,861.71
11/05/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	16,854.99
11/06/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	320.00	17,174.99
11/06/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-8.96	17,166.03
11/07/2023	Deposit		GENE MAPA	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	17,246.03
11/07/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	17,243.79
11/08/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-19.04	17,224.75
11/08/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	680.00	17,904.75
11/10/2023	Deposit		Thomas Campbell	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	17,984.75
11/10/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	17,982.51
11/12/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	17,978.03
11/12/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	18,138.03
11/14/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	18,378.03
11/14/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	18,371.31
11/15/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-8.96	18,362.35
11/15/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	320.00	18,682.35
11/16/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-14.24	18,668.11
11/16/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	560.00	19,228.11
11/17/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-16.34	19,211.77
11/17/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	583.63	19,795.40
11/19/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	19,793.16
11/19/2023	Deposit		Kevin McElvain	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	19,873.16
11/20/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	19,870.92
11/20/2023	Deposit		Andrea Wild	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	19,950.92

Placer Resource Conservation District

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
11/21/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	19,946.44
11/21/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	20,106.44
11/23/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	20,101.96
11/23/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	20,261.96
11/26/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	20,259.72
11/26/2023	Deposit		Craig Wilson	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	20,339.72
11/27/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	20,333.00
11/27/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	20,573.00
11/28/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	360.00	20,933.00
11/28/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-10.08	20,922.92
11/30/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	20,918.44
11/30/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	21,078.44
12/01/2023	Deposit		William Bennett	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	21,158.44
12/01/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	21,156.20
12/04/2023	Deposit		Yuseph Ali	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	21,236.20
12/04/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	21,233.96
12/05/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	480.00	21,713.96
12/05/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-13.44	21,700.52
12/06/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	21,940.52
12/06/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	21,933.80
12/08/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	21,931.56
12/08/2023	Deposit		Joal Goetz	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	22,011.56
12/10/2023	Deposit		Ray Brubaker	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	22,091.56
12/10/2023	Deposit		Lisa Schmidt	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	22,171.56
12/10/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	22,169.32
12/10/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	22,167.08

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12/11/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	22,164.84
12/11/2023	Deposit		Jesse England	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	22,244.84
12/12/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	22,404.84
12/12/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	22,400.36
12/13/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	22,560.36
12/13/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	22,555.88
12/14/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	22,715.88
12/14/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	22,711.40
12/15/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-7.52	22,703.88
12/15/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	320.00	23,023.88
12/18/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	23,021.64
12/18/2023	Deposit		Shelly Whitehead	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	23,101.64
12/19/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	23,099.40
12/19/2023	Deposit		James Longo	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	23,179.40
12/22/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	23,172.68
12/22/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	23,412.68
12/25/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-4.48	23,408.20
12/25/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	23,568.20
12/28/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-3.36	23,564.84
12/28/2023	Deposit		Steve Lang	System-recorded deposit for QuickBooks Payments	Undeposited Funds	120.00	23,684.84
12/31/2023	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	400.00	24,084.84
12/31/2023	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-11.20	24,073.64
01/02/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-11.20	24,062.44
01/02/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	400.00	24,462.44
01/03/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	200.00	24,662.44
01/03/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-5.60	24,656.84

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/04/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	24,650.12
01/04/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	24,890.12
01/09/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	560.00	25,450.12
01/09/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-15.68	25,434.44
01/10/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-3.04	25,431.40
01/10/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00	25,591.40
01/11/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	25,589.16
01/11/2024	Deposit		Joe Bendorf	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	25,669.16
01/17/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	25,666.92
01/17/2024	Deposit		Bob Goldsand	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	25,746.92
01/19/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-6.72	25,740.20
01/19/2024	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00	25,980.20
01/21/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	25,977.96
01/21/2024	Deposit		Merilee Reed	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,057.96
01/22/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	26,055.72
01/22/2024	Deposit		William Lichty	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,135.72
01/23/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	26,133.48
01/23/2024	Deposit		Denise Harben	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,213.48
01/24/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	26,211.24
01/24/2024	Deposit		Mike Carter	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,291.24
01/25/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	26,289.00
01/25/2024	Deposit		Art Millington	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,369.00
01/31/2024	Deposit		Harrison Clark	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	26,449.00
01/31/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	6020 EXPENSES:Bank Charges & C/C Fees	-2.24	26,446.76
Total for Mechanics Bank						\$10,447.29	
TOTAL						\$579,690.23	

Placer Resource Conservation District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L Departments

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4 CONTRIBUTED SUPPORT				
4010 Federal Grants/Contracts	40,720.99	237,000.00	-196,279.01	17.18 %
4020 State Grants	808,752.81	4,131,319.27	-3,322,566.46	19.58 %
4050 Foundation/Trust Grants	32,440.24	47,882.36	-15,442.12	67.75 %
4080 Chipping Service Contributions	35,900.00	80,000.00	-44,100.00	44.88 %
Total 4 CONTRIBUTED SUPPORT	917,814.04	4,496,201.63	-3,578,387.59	20.41 %
5 EARNED REVENUES				
5005 Property Tax Revenues	290,250.03	516,566.41	-226,316.38	56.19 %
5020 State Contracts/Fees	5,592.78	5,593.94	-1.16	99.98 %
5021 County Contracts/Fees	94,017.11	355,885.00	-261,867.89	26.42 %
5035 Special District - Income	64,031.22	71,704.88	-7,673.66	89.30 %
5050 Administrative Fees (Indirect Cost)	115,117.12	549,881.20	-434,764.08	20.93 %
5070 Interest Income - Operations	4,878.58	2,000.00	2,878.58	243.93 %
5200 Surplus Equipment Revenue	29,548.50	10,148.50	19,400.00	291.16 %
5300 Prior Year Revenue	3,321.49		3,321.49	
Total 5 EARNED REVENUES	606,756.83	1,511,779.93	-905,023.10	40.14 %
Uncategorized Income	240.00		240.00	
Total Income	\$1,524,810.87	\$6,007,981.56	\$ -4,483,170.69	25.38 %
GROSS PROFIT	\$1,524,810.87	\$6,007,981.56	\$ -4,483,170.69	25.38 %
Expenses				
6 EXPENSES				
6010 Accounting, Bookkeeping & Audit	13,540.00	19,000.00	-5,460.00	71.26 %
6020 Bank Charges & C/C Fees	1,170.46	999.00	171.46	117.16 %
6140 Contractual Services				
6141 Grants/Agreements/Projects	491,490.95	3,534,770.32	-3,043,279.37	13.90 %
6143 Operations	10,452.34	17,960.00	-7,507.66	58.20 %
Total 6140 Contractual Services	501,943.29	3,552,730.32	-3,050,787.03	14.13 %
6148 Copier Lease	643.50	1,544.40	-900.90	41.67 %
6155 Subscriptions	14,537.38	24,119.32	-9,581.94	60.27 %
6160 Education & Training Fees	4,977.34	57,375.00	-52,397.66	8.68 %
6165 Equipment				
6166 Equipment Approved by Grantor	50,111.66	60,000.00	-9,888.34	83.52 %
6167 Office Equipment	226.09		226.09	
6168 Equipment for Shop > \$500	5,485.65	12,000.00	-6,514.35	45.71 %
Total 6165 Equipment	55,823.40	72,000.00	-16,176.60	77.53 %
6181 Insurance Liability	36,497.23	33,659.05	2,838.18	108.43 %
6183 Insurance-Health Retirees	15,356.00	34,200.00	-18,844.00	44.90 %
6184 Insurance - Health Active	128,138.69	233,230.00	-105,091.31	54.94 %
6185 Insurance - Workmen's Compensation	25,035.37	40,020.00	-14,984.63	62.56 %
6192 LAFCO Fees	2,695.24	2,695.24	0.00	100.00 %
6195 Legal Fees	4,501.75	20,000.00	-15,498.25	22.51 %

Placer Resource Conservation District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L Departments

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6215 Materials & Supplies	210.21		210.21	
6216 Field Supplies	16.80		16.80	
6217 Fuel	7,556.27	35,000.00	-27,443.73	21.59 %
6218 Grants/Agreements/Programs	4,749.19	82,905.00	-78,155.81	5.73 %
6219 Office Supplies	2,110.51	22,500.00	-20,389.49	9.38 %
6220 Shop Supplies & Equipment < \$500	1,394.78	6,000.00	-4,605.22	23.25 %
6221 Uniforms/Safety	2,547.30	4,000.00	-1,452.70	63.68 %
Total 6215 Materials & Supplies	18,585.06	150,405.00	-131,819.94	12.36 %
6235 Meals and Entertainment	1,896.03	5,500.00	-3,603.97	34.47 %
6240 Membership Dues	7,232.00	8,885.00	-1,653.00	81.40 %
6290 Other Grant/Program Costs	22,686.61	42,571.00	-19,884.39	53.29 %
6320 Postage & Mail Delivery	376.65	500.00	-123.35	75.33 %
6330 Printing & Copying	2,868.94	3,200.00	-331.06	89.65 %
6335 Property Tax Admin		8,433.05	-8,433.05	
6338 Rent Expense	42,461.60	59,549.60	-17,088.00	71.30 %
6340 Repair & Maintenance	2,226.38	14,000.00	-11,773.62	15.90 %
6341 Utilities				
6342 PG&E	2,591.56	18,560.00	-15,968.44	13.96 %
6343 Phone/Internet	5,516.40	13,600.00	-8,083.60	40.56 %
6344 Trash Service	683.64	1,600.00	-916.36	42.73 %
Total 6341 Utilities	8,791.60	33,760.00	-24,968.40	26.04 %
6345 Unfunded Retirement Plan Expenses	26,924.00	26,224.00	700.00	102.67 %
6350 Sponsorships		1,000.00	-1,000.00	
6600 Telephone (Cell) Stipends	2,090.00	6,960.00	-4,870.00	30.03 %
6830 Travel & Mileage	6,071.24	29,499.50	-23,428.26	20.58 %
Payroll Expenses				
6309 Payroll Admin Cost (County)		9,068.16	-9,068.16	
6310 Wages	443,782.32	1,173,791.61	-730,009.29	37.81 %
6312 PERS	42,148.79	103,296.00	-61,147.21	40.80 %
6313 Leave Wages; Holiday/Vacation/Sick/Comp	68,893.11	100,000.00	-31,106.89	68.89 %
6314 Accrued Leave Payout due to Separation		20,000.00	-20,000.00	
6315 Payroll Tax Expense	38,096.59	99,669.18	-61,572.59	38.22 %
6317 Professional Development Leave	2,289.12	50,000.00	-47,710.88	4.58 %
Total Payroll Expenses	595,209.93	1,555,824.95	-960,615.02	38.26 %
Total 6 EXPENSES	1,542,279.69	6,037,884.43	-4,495,604.74	25.54 %
Uncategorized Expense	-11.56		-11.56	
Total Expenses	\$1,542,268.13	\$6,037,884.43	\$ -4,495,616.30	25.54 %
NET OPERATING INCOME	\$ -17,457.26	\$ -29,902.87	\$12,445.61	58.38 %
NET INCOME	\$ -17,457.26	\$ -29,902.87	\$12,445.61	58.38 %

Placer Resource Conservation District

Profit and Loss Comparison

July - December, 2023

	TOTAL	
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)
Income		
4 CONTRIBUTED SUPPORT		
4010 Federal Grants/Contracts	40,720.99	30,398.99
4020 State Grants	808,752.81	683,187.52
4050 Foundation/Trust Grants	32,440.24	33,804.94
4060 Collaborative Sponsorships		465.00
4080 Chipping Service Contributions	35,900.00	39,182.00
Total 4 CONTRIBUTED SUPPORT	917,814.04	787,038.45
5 EARNED REVENUES		
5005 Property Tax Revenues	290,250.03	280,010.45
5020 State Contracts/Fees	5,592.78	363,069.77
5021 County Contracts/Fees	94,017.11	125,443.55
5035 Special District - Income	64,031.22	6,267.13
5050 Administrative Fees (Indirect Cost)	115,117.12	145,434.02
5070 Interest Income - Operations	4,878.58	3,117.71
5075 Investment Earnings	0.00	853.20
5090 Towed/Track Chipper Rental Income		300.00
5200 Surplus Equipment Revenue	29,548.50	
5300 Prior Year Revenue	3,321.49	
Total 5 EARNED REVENUES	606,756.83	924,495.83
Uncategorized Income	240.00	120.00
Total Income	\$1,524,810.87	\$1,711,654.28
GROSS PROFIT	\$1,524,810.87	\$1,711,654.28
Expenses		
6 EXPENSES		
6010 Accounting, Bookkeeping & Audit	13,540.00	1,994.50
6020 Bank Charges & C/C Fees	1,170.46	108.13
6140 Contractual Services	291.25	
6141 Grants/Agreements/Projects	491,199.70	912,320.23
6142 Match - Contractual		68.00
Total 6141 Grants/Agreements/Projects	491,199.70	912,388.23
6143 Operations	10,452.34	6,257.57
Total 6140 Contractual Services	501,943.29	918,645.80
6148 Copier Lease	643.50	772.20
6151 Depreciation & Amortization		0.00
6155 Subscriptions	14,537.38	9,960.56
6160 Education & Training Fees	4,977.34	12,412.37

Placer Resource Conservation District

Profit and Loss Comparison

July - December, 2023

	TOTAL	
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)
6165 Equipment		
6166 Equipment Approved by Grantor	50,111.66	3,225.64
6167 Office Equipment	226.09	-431.80
6168 Equipment for Shop > \$500	5,485.65	
Total 6165 Equipment	55,823.40	2,793.84
6181 Insurance Liability	36,497.23	27,403.66
6183 Insurance-Health Retirees	15,356.00	19,567.80
6184 Insurance - Health Active	128,138.69	115,134.22
6185 Insurance - Workmen's Compensation	25,035.37	18,926.40
6190 Indirect and Administrative Fees	0.00	0.00
6191 Investment Fees (PARS)	0.00	548.60
6192 LAFCO Fees	2,695.24	4,150.10
6195 Legal Fees	4,501.75	3,993.00
6215 Materials & Supplies	210.21	
6216 Field Supplies	16.80	69.94
6217 Fuel	7,556.27	12,531.05
6218 Grants/Agreements/Programs	4,749.19	787.25
6219 Office Supplies	2,110.51	4,297.41
6220 Shop Supplies & Equipment < \$500	1,394.78	10,229.30
6221 Uniforms/Safety	2,547.30	1,132.17
Total 6215 Materials & Supplies	18,585.06	29,047.12
6235 Meals and Entertainment	1,896.03	344.47
6240 Membership Dues	7,232.00	7,062.00
6290 Other Grant/Program Costs	22,686.61	1,290.00
6320 Postage & Mail Delivery	376.65	280.37
6321 Match - Postage		3.37
Total 6320 Postage & Mail Delivery	376.65	283.74
6330 Printing & Copying	2,868.94	7,704.14
6335 Property Tax Admin		7,990.14
6338 Rent Expense	42,461.60	25,521.44
6340 Repair & Maintenance	2,226.38	16,209.57
6341 Utilities		
6342 PG&E	2,591.56	3,030.22
6343 Phone/Internet	5,516.40	5,229.62
6344 Trash Service	683.64	759.06
Total 6341 Utilities	8,791.60	9,018.90
6345 Unfunded Retirement Plan Expenses	26,924.00	37,387.00
6350 Sponsorships		500.00
6600 Telephone (Cell) Stipends	2,090.00	1,700.00

Placer Resource Conservation District

Profit and Loss Comparison

July - December, 2023

	TOTAL	
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)
6830 Travel & Mileage	6,071.24	8,069.67
6831 Match - Mileage		21.25
Total 6830 Travel & Mileage	6,071.24	8,090.92
Payroll Expenses		
6309 Payroll Admin Cost (County)		7,159.30
6310 Wages	443,782.32	374,962.24
6311 Match - Wages		407.91
Total 6310 Wages	443,782.32	375,370.15
6312 PERS	42,148.79	34,951.31
6313 Leave Wages; Holiday/Vacation/Sick/Comp	68,893.11	49,462.84
6315 Payroll Tax Expense	38,096.59	31,770.04
6316 Fringe Benefit Allocation	0.00	0.00
6317 Professional Development Leave	2,289.12	
Total Payroll Expenses	595,209.93	498,713.64
Total 6 EXPENSES	1,542,279.69	1,787,274.26
Uncategorized Expense	-11.56	1,076.04
Total Expenses	\$1,542,268.13	\$1,788,350.30
NET OPERATING INCOME	\$ -17,457.26	\$ -76,696.02
NET INCOME	\$ -17,457.26	\$ -76,696.02

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

**Account Report for the Period
11/1/2023 to 11/30/2023**

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

Account Summary

Source	Beginning Balance as of 11/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 11/30/2023
OPEB	\$191,917.22	\$0.00	\$13,987.83	\$74.79	\$0.00	\$0.00	\$205,830.26
Totals	\$191,917.22	\$0.00	\$13,987.83	\$74.79	\$0.00	\$0.00	\$205,830.26

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	7.29%	1.18%	6.96%	2.59%	6.55%	-	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
PARS OPEB Trust Program**

**Account Report for the Period
12/1/2023 to 12/31/2023**

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

Account Summary

Source	Beginning Balance as of 12/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 12/31/2023
OPEB	\$205,830.26	\$0.00	\$10,315.27	\$96.73	\$0.00	\$0.00	\$216,048.80
Totals	\$205,830.26	\$0.00	\$10,315.27	\$96.73	\$0.00	\$0.00	\$216,048.80

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	5.01%	10.02%	16.01%	3.15%	8.00%	-	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
PARS OPEB Trust Program**

**Account Report for the Period
1/1/2024 to 1/31/2024**

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

Account Summary

Source	Beginning Balance as of 1/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2024
OPEB	\$216,048.80	\$0.00	\$92.49	\$104.29	\$0.00	\$0.00	\$216,037.00
Totals	\$216,048.80	\$0.00	\$92.49	\$104.29	\$0.00	\$0.00	\$216,037.00

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	0.04%	12.71%	9.77%	3.22%	7.22%	-	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

Summary of Fiscal Year 2022/2023 Audit Results

February 27, 2024

Presentation by Richardson & Company, LLP of the Audited Financial Statements, including the following communications required by Generally Accepted Auditing Standards:

Reports issued

- Audited Financial Statements with auditors opinion
- Internal Control and Compliance Report
- Governance (required communications) letter
- Management letter with recommendations

Independent Auditor's Report (pages 1 to 3)

- Unmodified (clean) opinion

Highlights of financial statements

Statement of Net Position (page 4)

- Positive unrestricted net position of \$1,099,107
- New lease liability of \$158,933 (new building lease)

Statement of Activities (page 5)

- Revenues exceeded expenses by \$424,840

Governmental Fund Balance Sheet (page 6)

- Only presents current assets and liabilities
- Fund balance assigned for operating reserve and chipper reserve of \$355,000
- Unassigned fund balance of \$1,108,125

Governmental Fund Revenue/Expense (page 7)

- Net income of \$81,847 in General Fund

Pension Plan, Note E (pages 17 to 21)

OPEB Plan, Note F (pages 22 to 24)

Subsequent event, Note I - \$5 million Forest Health grant (page 25)

Budget to Actual Comparison (page 29)

- Budgeted surplus of fund balance of \$78,706, actual surplus of \$81,847

Reports on Internal Control and Compliance (page 30)

- No internal control weaknesses or compliance issues

Governance (required communications) Letter

- New pronouncement resulted in lease liability and right-of-use asset for building lease
- Audit adjustments – No errors. Entries to convert to full accrual
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses

Other recommendations

- Develop Board-approved policies in several areas
- Review of census information provided to CalPERS for propriety
- Journal entries to be reviewed

DRAFT

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Audited Financial Statements
and Compliance Report

June 30, 2023

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PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Audited Financial Statements
and Compliance Report

June 30, 2023

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550 Howe Avenue, Suite 210
Sacramento, California 95825

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Placer County Resource Conservation District (the District), as of and for the year ended June 30, 2023, 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 and each major fund of the District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 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.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios, schedule of contributions to the OPEB plan, and analysis and budgetary comparison information 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

To the Board of Directors
Placer County Resource Conservation District

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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

_____, 2024

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

STATEMENT OF NET POSITION

June 30, 2023

ASSETS		
Cash and investments		\$ 1,015,622
Receivables:		
Grants receivable		1,230,059
Other receivables		4,939
Prepaid expenses and other assets		28,285
	TOTAL CURRENT ASSETS	<u>2,278,905</u>
Noncurrent assets		
Capital assets:		
Not being depreciated		158,498
Being depreciated and amortized, net		517,661
Total capital assets		<u>676,159</u>
	TOTAL NON CURRENT ASSETS	<u>676,159</u>
	TOTAL ASSETS	<u>2,955,064</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension plan		262,754
Other postemployment benefits (OPEB) plan		62,920
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>325,674</u>
LIABILITIES		
Accounts payable		239,604
Due to other governments		158,498
Accrued payroll		42,754
Unearned revenue		350,716
Current portion of lease liability		37,534
Compensated absences		52,767
Long-term liabilities		
Long-term portion of lease liability		121,399
Net pension liability		389,722
OPEB liability		203,148
	TOTAL LIABILITIES	<u>1,596,142</u>
DEFERRED INFLOWS OF RESOURCES		
Pension plan		43,793
OPEB plan		24,470
	TOTAL DEFERRED INFLOWS OF RESOURCES	<u>68,263</u>
NET POSITION		
Net investment in capital assets		517,226
Unrestricted		<u>1,099,107</u>
	TOTAL NET POSITION	<u>\$ 1,616,333</u>

The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

PROGRAM EXPENSES	
Governmental activities:	
Conservation	\$ 3,426,732
Interest on long-term debt	5,945
	<u>3,432,677</u>
PROGRAM REVENUES	
Charges for services	80,050
Operating grants	3,109,360
Capital grants and contributions	105,665
	<u>3,295,075</u>
NET PROGRAM EXPENSES	(137,602)
GENERAL REVENUES	
Property taxes	507,168
Interest earnings	5,551
Gain on sale of capital assets	41,294
Other	8,429
TOTAL GENERAL REVENUES	<u>562,442</u>
CHANGE IN NET POSITION	424,840
Net position at beginning of year	<u>1,191,493</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,616,333</u></u>

The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

BALANCE SHEET – GENERAL FUND

June 30, 2023

ASSETS		
Cash and cash equivalents		\$ 1,015,622
Receivables:		
Grants receivables		1,230,059
Other receivables		4,939
Prepaid costs and other assets		<u>28,285</u>
	TOTAL ASSETS	<u>\$ 2,278,905</u>
LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES AND FUND BALANCE		
LIABILITIES		
Accounts payable		\$ 239,604
Due to other governments		158,498
Accrued payroll		42,754
Unearned revenue		<u>350,716</u>
	TOTAL LIABILITIES	<u>791,572</u>
FUND BALANCE		
Nonspendable		24,208
Assigned		355,000
Unassigned		<u>1,108,125</u>
	TOTAL FUND BALANCE	<u>1,487,333</u>
	LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 2,278,905</u>

The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

RECONCILIATION OF THE BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION – GENERAL FUND

June 30, 2023

Fund balance - total governmental funds, June 30, 2023		\$ 1,487,333
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds:		
Governmental capital assets	\$ 933,810	
Less: accumulated depreciation	<u>(257,651)</u>	676,159
Deferred outflows of resources related to the pension and OPEB plans will be recognized as expense in the future.		
Pension plan		262,754
OPEB plan		62,920
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(52,767)
Net pension liability		(389,722)
OPEB liability		(203,148)
Lease liability		(158,933)
Deferred inflows of resources related to the pension and OPEB plans will be recognized as a reduction of expense in the future.		
Pension plan		(43,793)
OPEB plan		<u>(24,470)</u>
Net position - governmental activities, June 30, 2023		<u>\$ 1,616,333</u>

The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GENERAL FUND

For the Year Ended June 30, 2023

REVENUES		
Intergovernmental grants and contracts		\$ 3,215,025
Charges for services		80,050
Taxes and assessments		507,168
Interest income		5,551
Other income		8,429
	TOTAL REVENUES	<u>3,816,223</u>
EXPENDITURES		
Current:		
Salaries and benefits		1,361,124
Services and supplies		2,196,991
Debt service:		
Principal		13,624
Interest payments		5,945
Capital outlay		383,649
	TOTAL EXPENDITURES	<u>3,961,333</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from sale of capital assets		54,400
Issuance of long-term liabilities		172,557
	TOTAL OTHER FINANCING SOURCES (USES)	<u>226,957</u>
	NET CHANGE IN FUND BALANCE	81,847
Fund balance at beginning of year		<u>1,405,486</u>
	FUND BALANCE AT END OF YEAR	<u>\$ 1,487,333</u>

The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES –
GENERAL FUND

For the Year Ended June 30, 2023

Net change in fund balance - total governmental funds for the year ended June 30, 2023	81,847
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. In the statement of activities, however, the cost of those assets are allocated over their estimated useful lives as depreciation expense.

Capital outlay	383,649	
Depreciation expense	(75,282)	
Difference between proceeds and gain on sale of capital assets	<u>(13,106)</u>	295,261

Lease payments reduce long-term liabilities in the statement of net position.

Principal repayments on long-term liabilities	13,624
Remove proceeds from long-term liabilities	(172,557)

Revenues and expenses in the Government-wide Statement of Activities that do not provide current financial resources are not reported as revenues and expenses in the governmental funds.

Change in compensated absences	(52,767)
Change in deferred outflows of resources related to pension plan	155,033
Change in deferred outflows of resources related to OPEB plan	28,935
Change in net pension liability	(134,462)
Change in OPEB liability	52,179
Change in deferred inflows of resources related to pension plan	179,953
Change in deferred inflows of resources related to OPEB plan	<u>(22,206)</u>

Change in net position - governmental activities for the year ended June 30, 2023	<u>\$ 424,840</u>
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The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Placer County Resource Conservation District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Background: The District was formed in 1947 as a special district under Division Nine of the California Public Resources Code. The District's financial and administrative functions are governed by a seven-member Board of Directors. The District develops and enables programs in partnership with others that assist private land owners and public agencies to accomplish the goals of conserving natural resources.

Basis of Presentation – Government-wide financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest and other items properly excluded among program revenues are reported instead as general revenues.

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 when a liability is incurred, regardless of the timing of related cash flows.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Basis of Presentation – Fund Financial Statements: The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers property taxes to be available if they are collected within 60 days of the end of the current fiscal period. For intergovernmental grants and contracts, amounts collected within 120 days of the end of the current fiscal period are considered available. Amounts not received within the 60 or 120 day availability period are reported as unavailable revenue. Revenues received in advance of being expended are reported as unearned revenue. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Payable balances consist primarily of payables to vendors.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property tax revenues, intergovernmental grants and contracts and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District or collected within the availability period.

The District reports the following major governmental fund:

General Fund – The General Fund is the general operating fund of the District and accounts for revenues collected to provide services and finance the fundamental operations of the District. The Fund is charged with all costs of operations.

Budgets: Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District’s policies and procedures. Budgetary control is exercised by major object. Budgetary changes, if any, during the fiscal year require the approval of the District’s Board. Unencumbered budget appropriations lapse at the end of the fiscal year.

Prepaid Costs: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. Prepaid costs are reported in the fund financial statements as nonspendable fund balance to indicate they do not constitute resources available for appropriation.

Capital Assets: Capital assets for governmental fund types are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements. Capital assets owned by the District are stated at historical cost or estimated historical cost, if actual historical cost is not available. Contributed capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Capital assets are depreciated using the straight-line method over the estimated useful lives.

Vehicles	10-15 years
Field equipment	5-10 years
Other equipment and furniture	5-10 years
Computers and accessories	3 years

The District’s capitalization threshold is \$3,000 with no minimum for infrastructure assets and other real property. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements that significantly increase the values, change capacities, or extend the useful lives are capitalized. Upon sale or retirement of capital assets, the cost and the related accumulated depreciation, as applicable, are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Compensated Absences: The District’s policies regarding vacation and compensatory time-off permit employees to accumulate earned, but unused amounts. Vacation and compensatory time-off are fully payable at separation. The District’s policy for sick-pay states that it has no cash value and will not be paid upon termination. All vacation and compensatory time-off is accrued when incurred. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is used to liquidate compensated absences. All of the accrued compensated absences are considered current.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: The government-wide financial statements report net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and any outstanding debt related to the purchase of capital assets reduce the balance in this category.

Restricted Net Position – This category 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. The District does not have any restricted net position.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Fund Balance: In the General Fund financial statements, the District reports the following fund balances:

Non-spendable fund balances are not expected to be converted to cash within the next operating cycle and are typically comprised of prepaid costs.

Committed fund balances include amounts that can be used only for specific purposes determined by a formal action of the Board. The Board has authority to establish, modify, or rescind a fund balance commitment through a resolution of the Board.

Assigned fund balances include amounts constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the District's funds and includes all spendable amounts not contained in the other classifications.

The Board establishes, modifies or rescinds fund balance commitments by passage of a resolution. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted, committed, assigned and unassigned resources as they are needed. The District's committed, assigned or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Assigned fund balances consist of the following:

Operating Reserve Fund – To ensure financial security through maintain a prudent level of financial resources ensure stability of the mission, programs, employment, and ongoing operations of the District. The operating reserve is intended for unanticipated expenditures, unanticipated revenue shortfalls, one-time budgeted expenses, including capital purchase and to maintain minimal sustainability in periods of economic uncertainty. As of June 30, 2023, \$255,000 has been assigned for the operating reserve.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Chipper Reserve Fund – To support the Chipper-Cost-Share Program during temporary shortfalls, unpredicted expenditures, and equipment purchases. As of June 30, 2023, \$100,000 has been assigned by the Board for the Chipper Reserve.

Property Taxes: The County of Placer (the County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The valuation/lien date for all property taxes is January 1. Secured property tax is due in two instalments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent penalties after April 10. These taxes are secured by liens on the property being taxed. Unsecured taxes are due in one instalment on billing and are subject to late payment penalties if paid after August 31.

The County uses the Alternative Method of Property Tax Apportionment (Teeter). Under this method of property tax apportionment for assessments collected as part of property taxes, the County purchases the delinquent secured property taxes at June 30 of each fiscal year and guarantees the District 100% of its annual assessment.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net assets by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net assets that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources represent amounts deferred related to the District's pension and OPEB plans as described in Notes D and E, and for revenue not received within the availability period.

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

Other Postemployment Benefits (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deletions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates: The preparation of the 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 expenses during the reporting period. Actual results could differ from those estimates.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Pronouncements: In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. This statement is effective for fiscal years beginning after June 15, 2022.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

The District is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

Cash and investments consisted of the following at June 30, 2023:

Deposits with financial institutions		\$ 28,913
	Total cash	<u>28,913</u>
Placer County Investment Pool		986,709
	Total investments	<u>986,709</u>
	Total cash and investments	<u>\$ 1,015,622</u>

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentrations of credit risk. During the year ended June 30, 2023, the District’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment In One Issuer
Local agency bonds	5 years	None	None
U.S. Treasury securities	5 years	None	None
U.S. Agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	25%	10%
Negotiable certificates and time deposits	5 years	30%	None
Repurchase agreements	1 year	20%	None
Corporate notes	5 years	30%	10%
Collateralized certificate of deposits	5 years	None	10%
Pooled investment funds	N/A	None	None

The District complied with the provisions of the California Government Code (or the District’s investment policy, where more restrictive) pertaining to the types of investments held, institutions in which deposits were made, and security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Investment in the Placer County Investment Pool: The District maintains a portion of its cash in the County of Placer’s cash and investment pool, which is managed by the Placer County Treasurer. The District’s cash balances invested in the County Treasurer’s cash and investment pool are stated at amortized cost, which approximated fair value. The fair value invested by all public agencies in the County’s cash and investment pool is \$2,330,582,459 at June 30, 2023. The County does not invest in any derivative financial products. The County Board of Supervisors has oversight responsibility for the cash and investment pool. The value of pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District’s position in the pool. Investments filed in the County’s investment pool are available on demand to the District.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2023, the weighted average maturity of the investments contained in the County of Placer investment pool was approximately 450 days.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County’s investment pool do not have a rating provided by a nationally recognized statistical rating organization.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the carrying amount of the District’s deposits was \$28,913 and the balances in financial institutions of the District’s deposits was \$27,793, all of which was covered by federal depository insurance.

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Capital assets not being depreciated:				
Work in process		\$ 158,498		\$ 158,498
Total capital assets not being depreciated, net		158,498		158,498
Capital assets being depreciated:				
Machinery and equipment	\$ 445,541		\$ (12,211)	433,330
Vehicles	129,591	52,594	(12,760)	169,425
Leased asset		172,557		172,557
Total capital assets being depreciated	575,132	225,151	(24,971)	775,312
Less accumulated depreciation for:				
Machinery and equipment	(137,570)	(41,598)	9,596	(169,572)
Vehicles	(56,664)	(15,709)	2,269	(70,104)
Leased asset		(17,975)		(17,975)
Total accumulated depreciation	(194,234)	(75,282)	11,865	(257,651)
Total capital assets being depreciated, net	380,898	149,869	(13,106)	517,661
Capital assets, net	\$ 380,898	\$ 308,367	\$ (13,106)	\$ 676,159

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE C – CAPITAL ASSETS (Continued)

Depreciation expense of \$75,282 for the year ended June 30, 2023 was charged to the conservation function.

NOTE D –LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2023.

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 30,947	\$ 21,820		\$ 52,767	
Lease liability		172,557	\$ (13,624)	158,933	\$ 37,534
Net pension liability	255,260	134,462		389,722	-
OPEB liability	255,327		(52,179)	203,148	-
	<u>\$ 541,534</u>	<u>\$ 328,839</u>	<u>\$ (65,803)</u>	<u>\$ 804,570</u>	<u>\$ 37,534</u>

Lease Liability: The District leases office space through January 31, 2026 with a one year option to extend. The rental rate for the monthly payment is estimated to increase 3% each year of the lease beginning February 1st. The District recorded a right to use asset, which is included in capital assets.

For purposes of discounting future payments of the lease, the District used a discount rate of 8.50%. The intangible right of use asset is being amortized over 4 years, the remaining term of the current lease including the one year option to extend. Minimum lease payments over the term of the lease as follows:

Year Ended June 30	Principal	Interest	Total
2024	\$ 37,533	\$ 12,116	\$ 49,649
2025	42,678	8,719	51,397
2026	48,159	4,872	53,031
2027	30,563	874	31,437
	<u>\$ 158,933</u>	<u>\$ 26,581</u>	<u>\$ 185,514</u>

NOTE E –PENSION PLAN

Plan Descriptions: All qualified permanent and probationary employees are eligible to participate in the District’s cost-sharing multiple employer defined benefit pension plan (the Plan) administered by the California Public Employees’ Retirement System (CalPERS). The District participates in the CalPERS Miscellaneous Risk Pool and the following rate plans:

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE E – PENSION PLAN (Continued)

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Risk Pool) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost of living adjustments are applied as specified by the Public Employees’ Retirement Law.

The Plan’s provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous Risk Pool	PEPRA Miscellaneous Risk Pool
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.75%
Required employer contribution rates	10.32%	7.47%

In addition to the contribution rates above, the District was also required to make payments of \$37,387 towards its unfunded actuarial liability during the year ended June 30, 2023.

The Miscellaneous Risk Pool is closed to new members that are not already CalPERS participants.

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 Plan 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, 2023, the contributions made to the Plan were \$109,290.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$389,722.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE E – PENSION PLAN (Continued)

The District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. 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 Plan relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for the Plan as of the June 30, 2023 and 2022 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2022	0.01165%
Proportion - June 30, 2023	<u>0.00833%</u>
Change - Decrease	-0.00332%

For the year ended June 30, 2023, the District recognized a pension benefit of \$200,524. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of Assumptions	\$ 39,936	
Differences between Expected and Actual Experience	7,826	\$ (5,242)
Differences between projected and actual investment earnings	71,387	
Differences between Employer's Contributions and Proportionate Share of Contributions	34,015	(510)
Change in Employer's Proportion	300	(38,041)
Pension contributions made subsequent to measurement date	<u>109,290</u>	
Total	<u>\$ 262,754</u>	<u>\$ (43,793)</u>

The \$109,290 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

	<u>Year Ended June 30</u>
2024	\$ 29,245
2025	24,774
2026	11,989
2027	<u>43,663</u>
	<u>\$ 109,671</u>

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE E – PENSION PLAN (Continued)

Actuarial Assumptions: The total pension liability at June 30, 2022 was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increase	Varies by entry age and service
Mortality	Developed using CalPERS Membership Data for all funds

The mortality table was developed based in CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.90%, which declined from 7.15% at June 30, 2022. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The following table reflects the long-term expected real rate of return by asset class for the Plan. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE E – PENSION PLAN (Continued)

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)(b)
Global equity - cap-weighted	30.0%	4.45%
Global equity - non-cap-weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.29%
Leverage	-5.0%	-0.59%
 Total	 <u>100.0%</u>	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management Study

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, calculated using the discount rate, 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	5.90%
Net Pension Liability	\$ 572,472
Current Discount Rate	6.90%
Net Pension Liability	\$ 389,722
1% Increase	7.90%
Net Pension Liability	\$ 239,363

Pension Plan Fiduciary Net Position: Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE F – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

Contributions: The contributions to the OPEB Plan are based on pay-as-go financing requirements with 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.

Employees Covered by Benefit Terms: As of the June 30, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	<u>-</u>
Total	<u><u>3</u></u>

Total OPEB Liability: The District's total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions:	
Inflation	2.50%
Salary increases	3.00%
Discount rate	5.75%
Mortality rate	Derived using CalPERS Membership Data
Pre-retirement turnover	Derived using CalPERS Membership Data
Healthcare trend rate	6.50% for 2022, down to 4.5% for 2050 to 2069; Medicare ages: 4.50% for 2022-2029 and 4.00% for 2030 and later years.

The discount rate was based on the anticipated long-term yield on a 20-year municipal bond index and represents a change in assumptions from the 4.00% used at the June 30, 2021 valuation date.

Mortality information was based on the CalPERS Experience Study dated June 2021 Tables based on the results from an actuarial experience study for the period 2000 to 2019. The experience study report may be accessed on the CALPERS website at <https://www.calpers.ca.gov>.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE F – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Net Total OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/ (Asse
Balance at July 1, 2023	\$ 424,936	\$ 217,355	\$ 207,581
Changes in the year:			
Interest	16,383		16,383
Difference between expected and actual experience	14,925		14,925
Change in assumptions or other inputs	(34,920)		(34,920)
Contributions - employer		31,203	(31,203)
Benefits payments	(31,203)	(31,203)	-
Net investment income		(29,110)	29,110
Administrative expenses		(1,272)	1,272
Net changes	<u>(34,815)</u>	<u>(30,382)</u>	<u>(4,433)</u>
Balance at June 30, 2023	<u>\$ 390,121</u>	<u>\$ 186,973</u>	<u>\$ 203,148</u>

Sensitivity of the Total 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:

	Current		
	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
Total OPEB liability	\$ 237,813	\$ 203,148	\$ 173,050

Sensitivity of the 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 healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Total OPEB liability	\$ 173,122	\$ 203,148	\$ 237,236

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE F – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the year ended June 30, 2023, the District recognized OPEB expense of (\$37,356). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual return on OPEB investments	\$ 31,173	\$ (24,470)
Contributions after the measurement date	<u>31,747</u>	
Total	<u>\$ 62,920</u>	<u>\$ (24,470)</u>

The \$31,747 reported as deferred outflows of resources released to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. The amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as expense as follows:

<u>Year Ended June 30</u>	<u>Deferred Outflows of Resources</u>
2024	\$ (628)
2025	126
2026	(350)
2027	<u>7,555</u>
	<u>\$ 6,703</u>

NOTE G– INSURANCE

The District participates in the Special District Risk Management Authority (SDRMA) an intergovernmental risk sharing joint powers authority exclusively for California public agencies, for general, property, automobile, and public officials’ errors and omissions. Loss contingency reserves established by the SDRMA are funded by contributions from member agencies, The District pays an annual contribution to the SDRMA that includes its pro-rata share of excess insurance premiums, charges for pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the SDRMA. SDRMA provides insurance through the pool up to certain level, beyond, which group purchased commercial excess insurance is obtained.

The District pays an annual premium to SDRMA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the SDRMA. The District’s deductibles and maximum coverage are as follows:

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE G– INSURANCE (Continued)

	Pool Coverage	Commercial Coverage	Self-Insured Retention
Property		\$ 1,000,000,000	\$ 1,000
Boiler and machinery		100,000,000	1,000
Flood		10,000,000	500,000
Pollution / Cyber		2,000,000	250,000/50,000
Catastrophic loss		1,000,000,000	500,000
Personal Injury and property damage	\$ 10,000/50,000	5,000,000	500
Uninsured motorists bodily injury	10,000/50,000	1,000,000	
Employee / Public officials dishonesty	10,000/50,000	1,000,000	
General liability		5,000,000	
Auto liability		5,000,000	1,000
Public officials personal liability	10,000/50,000	500,000	500
Automobile physical damage / High dollar vehicles	Replacement Cost	100,000/1,000,000,000	250/500 or 500/1000
Workers compensation		5,000,000	

NOTE H – CONTINGENCIES AND COMMITMENTS

Commitments: The District has the following outstanding contract commitments as of June 30, 2023:

Project	Total	Remaining Commitment
North Fork ARSFB Phase 1B	\$ 366,500	\$ 113,420
Placer County Coordinated Fuel Break III	243,497	87,331
Mosquito Fire Tree Mortality Project	100,000	61,000
Dry Creek Red Sesbania removal	45,000	35,000
	<u>\$ 754,997</u>	<u>\$ 296,751</u>

NOTE I – SUBSEQUENT EVENTS

The District was the recipient of a \$5,000,000 Forest Health grant from CalFire to fund restoration and reforestation activities as a result of the Mosquito Fire.

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REQUIRED SUPPLEMENTARY INFORMATION

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PLACER COUNTY RESOURCE CONSERVATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2023

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - MISCELLANEOUS PLAN
Last 10 Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.008330%	0.011650%	0.008198%	0.003180%	0.003150%	0.007790%	0.003129%	0.007810%	0.003420%
Proportionate share of the net pension liability	\$ 389,722	\$ 255,260	\$ 345,782	\$ 345,780	\$ 326,848	\$ 311,251	\$ 270,766	\$ 214,303	\$ 212,689
Covered payroll - measurement period	628,312	442,994	181,293	159,338	165,203	170,258	201,344	201,344	305,142
Proportionate share of the net pension liability as a percentage of covered payroll	161.22%	173.55%	52.43%	175.22%	197.85%	178.69%	128.84%	94.67%	83.04%
Plan fiduciary net position as a percentage of the total pension liability	70.92%	82.21%	71.53%	71.53%	74.07%	74.50%	75.58%	80.25%	83.04%
Notes to Schedule:									
Valuation date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Measurement date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Changes in assumptions:									
Change in discount rate	6.90%	7.15%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.65%

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Information will be added prospectively as it becomes available until ten years are reported.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN
Last 10 Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 109,290	\$ 81,857	\$ 62,581	\$ 36,402	\$ 34,114	\$ 27,426	\$ 24,973	\$ 21,576	\$ 31,580
Contributions in relation to the actuarially determined contributions	(109,290)	(81,857)	(62,581)	(36,402)	(34,114)	(27,426)	(24,973)	(21,576)	(31,580)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 936,233	\$ 628,312	\$ 442,994	\$ 181,293	\$ 165,203	\$ 170,258	\$ 201,344	\$ 201,344	\$ 305,142
Contributions as a percentage of covered payroll	11.67%	13.03%	14.13%	20.08%	20.65%	16.11%	12.40%	10.72%	10.35%
Notes to Schedule:									
Contribution valuation date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012

Methods and assumptions used to determine contribution rates:

Actuarial method	Entry age normal cost method								
Amortization method	Level percentage of payroll, closed								
Remaining amortization period	Varies by rate plan, but not more than 30 years								
Asset valuation method	Market value								
Inflation	2.50%	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service								
Investment rate of return and discount rate	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Payroll growth	2.75%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Retirement age	50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience								
Mortality	Most recent CalPERS Experience Study								

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Information will be added prospectively as it becomes available until ten years are reported.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

For the Years Ended June 30

	2023	2022	2021	2020
Total OPEB liability				
Interest	\$ 16,383	\$ -	\$ 17,312	\$ 23,769
Differences between expected and actual experience	14,925			(26,354)
Expected return on plan assets				
Change in assumptions	(34,920)			(133,965)
Benefit payments	(31,203)	-	(27,482)	(22,240)
Net change in total OPEB liability	(34,815)	-	(10,170)	(158,790)
Total OPEB liability - beginning	424,936	-	446,411	605,201
Total OPEB liability - ending (a)	<u>\$ 390,121</u>	<u>\$ -</u>	<u>\$ 436,241</u>	<u>\$ 446,411</u>
Plan fiduciary net position:				
Contributions	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Net investment income	(29,110)	-	5,326	6,307
Benefit payments	(31,203)	(31,861)	(27,482)	(22,240)
Differences between expected and actual experience				3,774
Administrative expenses	(1,272)	-	(990)	
Net change in plan fiduciary net position	(30,382)	-	4,336	10,081
Plan fiduciary net position - beginning	217,355	-	167,767	157,680
Plan fiduciary net position - ending (b)	<u>\$ 186,973</u>	<u>\$ -</u>	<u>\$ 172,103</u>	<u>\$ 167,767</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 203,148</u> *	<u>\$ 207,158</u> **	<u>\$ 264,138</u>	<u>\$ 278,644</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>47.93%</u>	<u>**</u>	<u>39.45%</u>	<u>37.58%</u>

Notes to schedule:

Valuation date	June 30, 2022	**	June 30, 2019	June 30, 2019
Measurement period - fiscal year ended	June 30, 2022	**	June 30, 2020	June 30, 2019
Discount Rate	5.75%	**	4.00%	4.00%

Note: No assets are accumulated in a trust that meets the criteria in GASB Statement 75, paragraph 4, to pay related benefits and the actuary did not report actuarially required contributions. Consequently, a Schedule of Contributions to the OPEB Plan is not reported.

* Net OPEB liability equals to \$207,581 is based on an actuarial projection from the July 1, 2019 actuarial valuation. This amount differs from the amount reported on the June, 2022 audit report of \$255,327. An adjustment (equal to the difference) is included in OPEB expense in the current year in the amount of \$47,746.

** OPEB valuation was not prepared for measurement period ending June 20, 2021.

Benefit changes. None since June 30, 2019.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Years Ended June 30

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)
Last Ten Fiscal Years

	2023	2022	2021	2020
Statutorial determined contribution - employer fiscal year	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Contributions in relation to the actuarially determined contributions	(31,203)	(31,861)	(27,482)	(22,240)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule:

Valuation date	June 30, 2022	**	June 30, 2019	June 30, 2019
Measurement date	June 30, 2022	**	June 30, 2020	June 30, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method		Entry-age normal cost		
Amortization method		Level percentage of payroll		
Asset valuation method		Market value		
Inflation	2.50%	2.50%	3.00%	3.00%
Healthcare cost trend rates:				
Initial rate	6.50%	6.00%	5.90%	6.00%
Rate trending down to	4.50%	5.00%	5.00%	5.00%
Payroll growth	3.00%	N/A	N/A	N/A
Discount rate	5.75%	4.00%	4.00%	N/A
Investment rate of return	5.75%	4.00%	4.00%	4.00%
Mortality		Derived using CalPERS membership data		
Retirement age		Derived using CalPERS membership data		

** OPEB valuation was not prepared for measurement period ending June 20, 2021.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental grants and contracts	\$ 4,840,665	\$ 4,840,665	\$ 3,215,025	\$ (1,625,640)
Charges for services	80,000	80,000	80,050	50
Taxes and assessments	481,869	481,869	507,168	25,299
Interest income	2,000	2,000	5,551	3,551
Other income	-	-	8,429	8,429
TOTAL REVENUES	5,404,534	5,404,534	3,816,223	(1,588,311)
EXPENDITURES				
Current:				
Conservation				
Salaries and benefits	1,603,287	1,603,287	1,361,124	242,163
Services and supplies	3,680,541	3,680,541	2,196,991	1,483,550
Debt service:				
Principal	-	-	13,624	(13,624)
Interest payments	-	-	5,945	(5,945)
Capital outlay	52,000	52,000	383,649	(331,649)
TOTAL EXPENDITURES	5,335,828	5,335,828	3,961,333	1,374,495
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	10,000	10,000	54,400	44,400
Issuance of long-term liabilities	-	-	172,557	172,557
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	226,957	216,957
NET CHANGE IN FUND BALANCE	78,706	78,706	81,847	3,141
Fund balance at beginning of year	1,405,486	1,405,486	1,405,486	-
FUND BALANCE AT END OF YEAR	\$ 1,484,192	\$ 1,484,192	\$ 1,487,333	\$ 3,141

The accompanying notes are an integral part of these financial statements.

COMPLIANCE REPORT

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550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Placer County Resource Conservation District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Directors
Placer County Resource Conservation District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

_____, 2024



550 Howe Avenue, Suite 210
Sacramento, California 95825

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

GOVERNANCE LETTER

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

We have audited the financial statements of the Placer County Resource Conservation District (the District) for the year ended June 30, 2023, and have issued our report thereon dated _____, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 27, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated April 27, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit includes obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted no internal control related matters that are required to be communicated under professional standards.

We are required by the audit standards to identify potential risks of material misstatement during the audit process. We have identified the following significant risk of material misstatement as part of our audit planning: Management override of controls and revenue recognition. These are the areas that the audit standards require at a minimum to be identified as significant risks.

We performed the audit according to the planned scope previously communicated to you in our engagement letter dated April 27, 2023.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. The District applied Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* during the year ended June 30, 2023 to its new lease. The application of GASB Statement No. 87 resulted in the recognition of a lease right to use asset and a capital lease liability. Note D to the financial statements describes the impact of GASB Statement No. 87 on the District's financial statements. No other new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were: the fair value of investments, depreciable lives and method used to depreciate capital assets and the other postemployment benefits and pension liabilities. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The accrual for postemployment benefits was determined by an actuarial valuation, which is required to be performed every two years. The most recent actuarial valuation was prepared for the June 30, 2022 audit. The accrual for the unfunded pension liability was determined by an actuarial valuation performed by CalPERS, which is performed annually.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

Pension Liability: Information on the District's pension plan, including the District's share of the net pension liability, is shown in Note E. The District's share of the net pension liability at June 30, 2022, the most recent measurement date, was \$389,722 which is reflected as a liability in the District's financial statements as of June 30, 2023. The pension liability increased by \$134,462 due to the investment earnings decline on the CalPERS plan assets as of the June 30, 2021 valuation.

Other Postemployment Benefits Liability: The other postemployment benefits (OPEB) liability disclosure in Note F shows the District's OPEB liability had decreased to \$203,148 as of June 30, 2023 due to the actuary increasing the discount rate.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Audit adjustments were proposed to record full accrual trial balance amounts prepared by the District to governmental fund presentation. A list of adjustments was provided to management.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to materially misstated, even though, in our judgement, such corrected misstatements are immaterial to the financial statement under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2023.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis, other postemployment benefits schedule of funding progress, schedule of contributions to the OPEB plan, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, and

schedule of revenue, expenditures and changes in fund balance - budget and actual – General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

_____, 2023

PLACER COUNTY RESOURCES CONSERVATION DISTRICT
SUMMARY OF UNADJUSTED DIFFERENCES - GOVERNMENTAL ACTIVITIES
June 30, 2023

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:				
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Change in Net Position
Impact of not recording fair market value adjustment in County Pooled Investment	\$ 23,950				\$ 23,950
Impact of truing up prior year pension entries					71,804
Impact of truing up prior year OPEB entries					17,693
Net Unadjusted Audit Differences - This Year	23,950	-	-	-	23,950
Financial Statement Caption Totals	\$ 2,955,064	\$ 325,674	\$ 1,596,142	\$ 68,263	\$ 1,616,333
Net Audit Differences as % of Financial Statement Captions	0.81%	0.00%	0.00%	0.00%	1.48%
					26.70%

Note: We agree with management that the unadjusted differences are immaterial individually and in the aggregate to the financial statements as a whole and to both funds and we know of no qualitative reasons for the differences to be recorded, such as to allow payment of a bonus or other similar items.

PLACER COUNTY RESOURCES CONSERVATION DISTRICT
SUMMARY OF UNADJUSTED DIFFERENCES - GENERAL
June 30, 2023

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:			
	Total Assets	Total Liabilities	Total Fund Balance	Change in Fund Balance
Impact of not recording fair market value adjustment of Investment in County Pool	\$ 23,950		\$ 23,950	23,950
Impact of prior year compensated absences recorded in General Fund				30,947
Net Unadjusted Audit Differences - This Year	23,950	-	23,950	54,897
Financial Statement Caption Totals	\$ 2,278,905	\$ 791,572	\$ 1,487,333	\$ 81,847
Net Audit Differences as % of Financial Statement Captions	1.05%	0.00%	1.61%	67.07%



550 Howe Avenue, Suite 210
Sacramento, California 95825

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

MANAGEMENT LETTER

To the Board of Directors and Management
Placer County Resources Conservation District
Auburn, California

In planning and performing our audit of the financial statements of the Placer County Resources Conservation District (the District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given those limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of the following matters that have been included in this letter for your consideration:

Currently the District utilizes an accounting procedures manual or employee manual to use as a reference for fiscal policies impacting the District. We recommend that the District develop specific board approved policies for the following items:

- Cash and Investments Policy
- Capital Assets Policy (including useful lives)
- Debt Policy
- Fraud and Whistleblower Policy

The District contracts with the County to perform payroll functions for the District. These functions include reporting the District's census information to the CalPERS used in developing the District's pension valuation. We recommend that the District review the census data provided to CalPERS for propriety.

Journal entries prepared as part of the District's in house accounting function are currently not reviewed. We recommend that the Executive Director review all journal entries prepared by the District.

* * * * *

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the examination. This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than the specified parties.

_____, 2024



Board Officer Elections

Descriptions of officer duties can be found in the
Director's binder on page 3 of the
Board Bylaws.

Agriculture and Community Department Quarterly Report

Prepared by Andrew Justus-Fritz, Community and Conservation Director

Report Synopsis

Highlights

- Outreach and Community Engagement is performing at a high level with significantly increased engagement both in-person and virtual.
- Workshops and Local Working Group Meetings have been incredibly resourceful for those we serve.
- The Central Sierra HSP Block Grant is performing incredibly well and we believe we have made a favorable impression within the Central Sierra counties, their respective RCD's, and the conservation community at-large.
- The Backyard and Community Agriculture Program has high visibility and is of high interest to our constituents.
- The Ag Tour has earned accolades due to the high interest and anticipation attendees have expressed.
- The PCWA Water Storage Tank Rebate Program is growing.
- The Dry Creek Red Sesbania Removal Program has opportunities for growing support and funding.

Challenges

- Ag and Community Staff are applying a significant amount of skill, adaptability, flexibility, and muscle in each respective projects and goals. Yet, the skill required to achieve success is continually challenged – we find ourselves at the forefront of our abilities to skillfully manage and implement projects with high proficiency. This is either where reduced workload or increased training, would be helpful and of yet neither of which are available options at the moment.
- The number of projects, programs, and internal or admin related tasks, along with growing pains, is an either current or future moral concern.
- Some projects are suffering due to high workload. These projects include Urban and Community, CAPGP, and Climate Resilience Through Habitat Restoration on California Lands; all projects that Andrew directly manages. He has been working hard to delegate projects and tasks to relieve the project and administrative burden. The challenge is related to the amount of context switching between different projects and tasks in a given day.
- Long term sustainability for the Backyard and Community Ag program, as it currently stands, is tentative beyond October.

Outreach and Community Engagement

- This fall, through Liana’s leadership and attention, Placer RCD attended four (4) outreach tabling events including the Mandarin Festival, Colfax Railroad Days, Auburn Home Show, and the Gold Country Fair.
- Andrew participated in the CDFA Farm to Fork Grant Workshop with UCCE. Andrew provided grant writing advice for farmers and ranchers of the region when applying for this grant.
- We were invited to participate in this year’s Farm Bureau Annual Meeting.
- We sent a Christmas Card!
- Liana completed and published the 2023 Annual Report and Workplan
- Developing Current Communication Plan that will be complete July, 2024.

Social Media Updates

Performance Metrics:

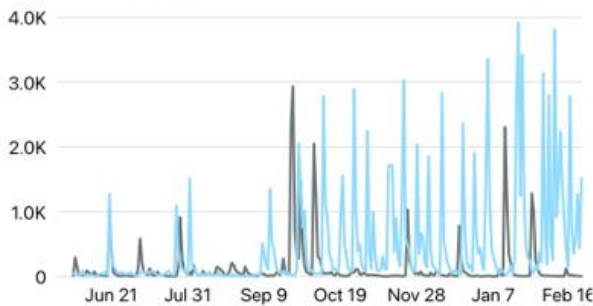
Period over Period Data from June 1, 2023 - February 22nd, 2024 compared with data from June 1, 2022 - February 22nd, 2023

Reach

Export

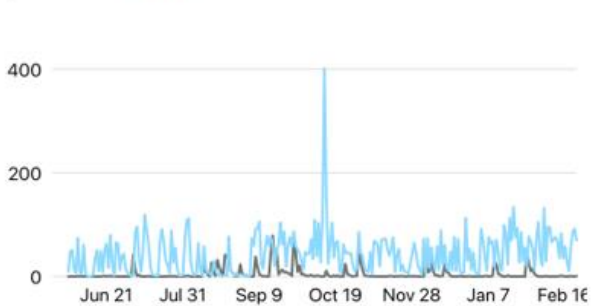
Facebook reach ⓘ

27,156 ↑ 54.3%



Instagram reach ⓘ

1,404 ↑ 295.5%



February 2023 Numbers

	New Followers	Accounts Reached	Link Clicks
Facebook	3	2,113	10
Instagram	5	10	0

February 2024 Numbers (as of 2/22/24)

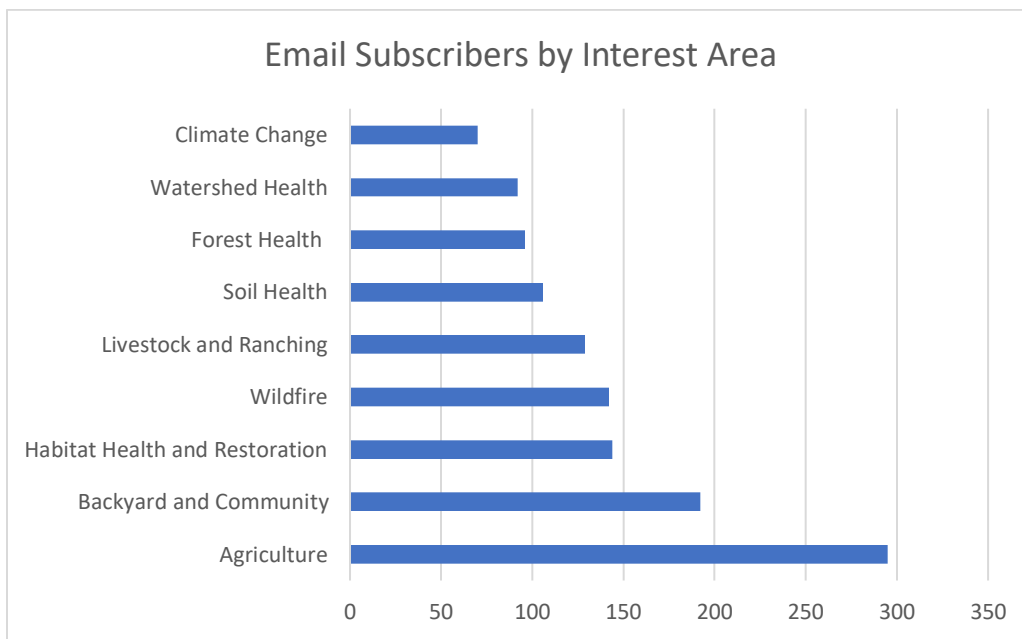
	New Followers	Accounts Reached	Links Clicked
Facebook	21	11,888	64
Instagram	18	283	7

Email Subscriber Metrics

Description: The following data includes individuals who subscribed to our email newsletter and selected an “Interest Area” when signing up. Subscribers may have selected multiple Interest Areas when signing up for the Placer RCD Newsletter. The amount of subscribers reflected here is not the total amount of subscribers. Many subscribers do not have an Interest Area selected because they may have been added to the subscriber list through other methods. On another note: this does not include subscribers to the Placer PBA (317 subscribers). They could arguably be included within the “Wildfire” interest area.

Observations:

- Subscribers show a high interest in Agriculture, Backyard and Community Agriculture, and Habitat Health and Restoration.



Website Data and Updates

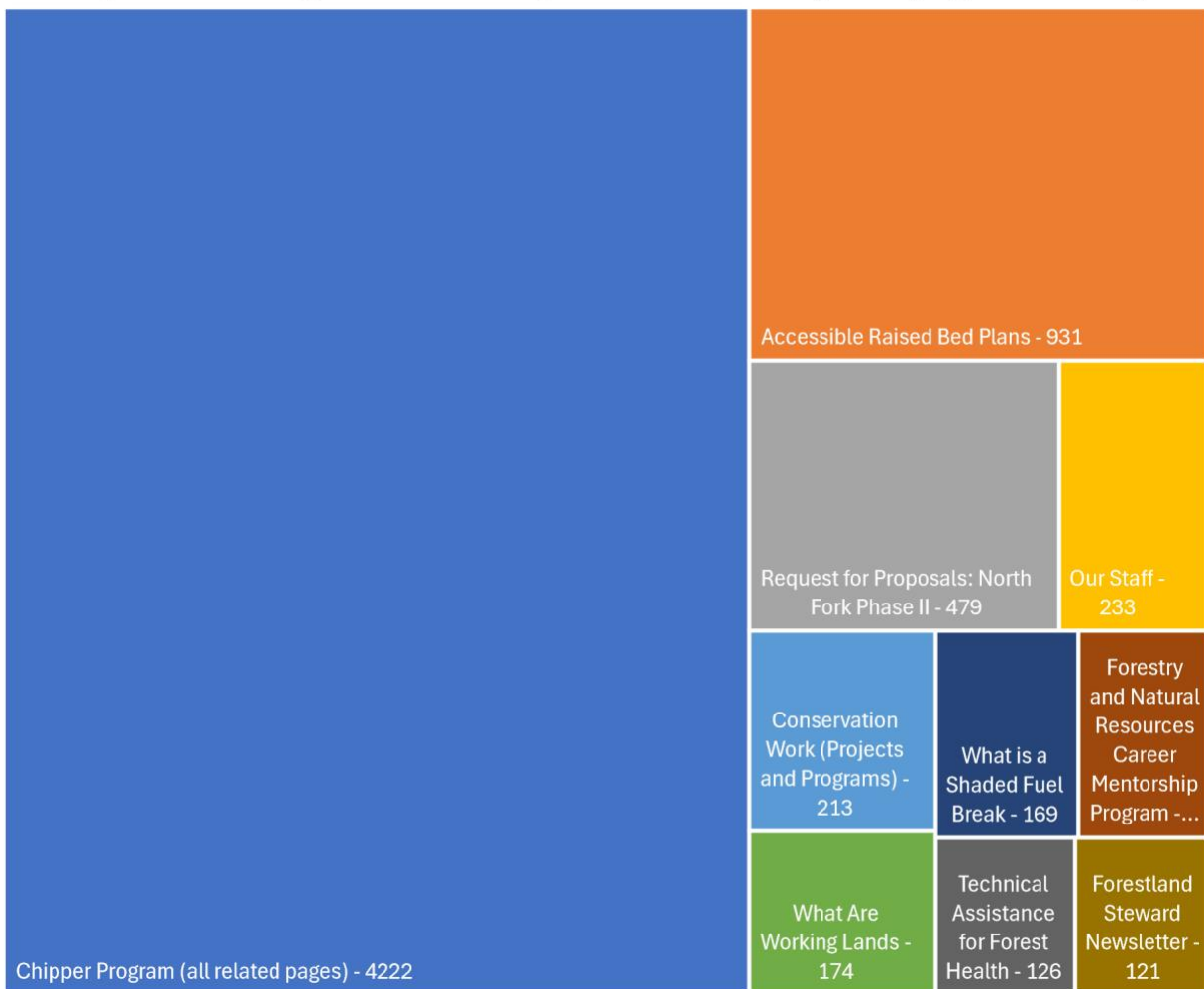
Updates:

- Liana and Andrew worked with Fila Design to resolve website URL issues.
- Liana has been working to update and refresh project pages.

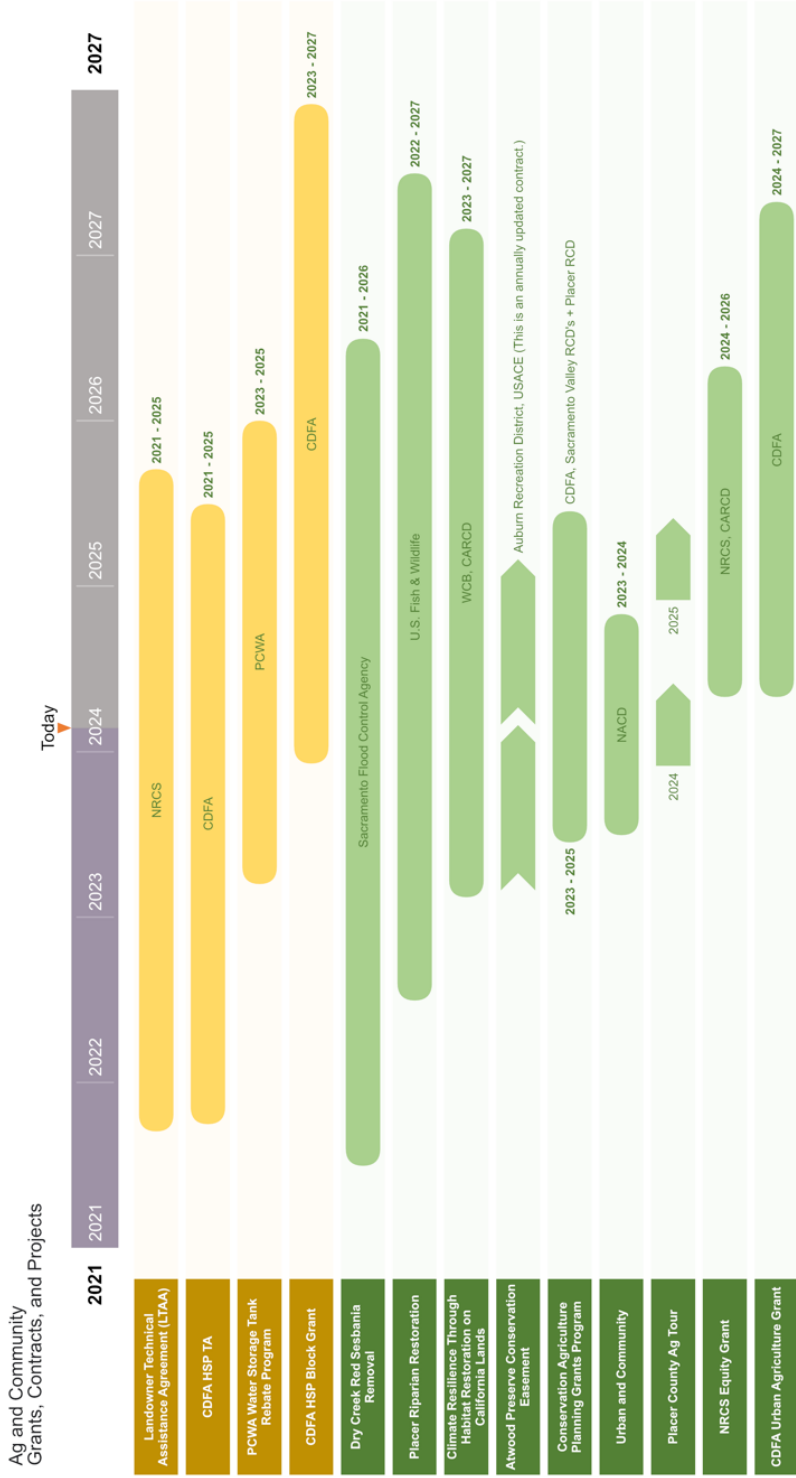
Data:

- The Chipper Program pages and Accessible Raised Bed Plans page consistently rank #1 and #2.
- Overall website traffic continues an upward trend – increase of 5.2% from the previous 90 day period.
- Other than Chipper Program, visitors are looking for opportunities to learn.

Top Website Pages: Past 90 Days as of 2/22/2024 (Homepage Excluded)



Ag and Community Department Grants and Contracts



Ag Tour (Task 1 of Placer County Coordinated Agreement)

Program Description:

The Placer County Ag Tour is an annual event that connects local leaders, legislators, and decision-makers, with Placer County's agricultural producers, farmers, foresters, and ranchers. Funded by Placer County and hosted by the Placer Resource Conservation District, each year focuses on topics of discussion selected by a committee relevant to the current opportunities and challenges faced under existing economic and environmental conditions.

Updates:

- Planning for the 2024 Ag Tour are underway.
- **Ag Tour Theme Title:**
 - Amazing Grazing: Enhancing Natural Resources and Agriculture in Placer County
- **Description:**
 - The 2024 Placer County Ag Tour will delve into the special role grazing plays in preserving Placer County's beautiful open spaces, preserving unique resources like Blue Oaks and Vernal Pools, and supporting carbon cycling. The Tour will incorporate discussions of the Placer County Conservation Plan (PCCP) and insights from the newly awarded Sustainable Agricultural Lands Conservation (SALC) planning grant, underscoring the synergy between farming, conservation, and community.
- **Dates:** April 30, 2024 or May 29, 2024 (TBD)
- The nature of the Ag Tour may change due to Brown Act scrutiny applied during an election year.

Atwood Conservation Easement

Ongoing Activities:

- Annual PRCD and Biological inspections all ongoing as scheduled. Recently submitted the 2023 Annual Report and January 2024, Monitoring Inspection report.

Reimbursement/Contract Discussion:

- Sarah and Andrew held a meeting with Kahl Muscott, the District Administrator of Auburn Recreation District, to explore options for reimbursement related to our conservation easement. The contract was updated to include an additional \$1,000 (\$5,000 total).

Pond Happenings:

- Substantial effort has been invested in comprehending the oversight from USACE, CDFW, Placer County (PCCP), and EPA regarding the pond. The Homeowners Association (HOA) is interested in removing the mosquito fern, which is not aligned with the Operations and Management Plan (O&M), potentially resulting in infractions. I continue to provide advisory support to the Auburn Recreation District (ARD) as required. The HOA is seeking a meeting with PRCD and ARD to explore alternative options on February 23, 2024. While removal of the fern is possible, it may lead to the resurgence of algae or the reestablishment of the mosquito fern. Furthermore, any such activity would need to be reported to and permitted through USACE. Mosquito Fern has many benefits and has an overall positive impact on water quality.

- Beaver have taken up residence at the pond – a significant and positive development for the preserve. This is another positive development for the Preserve.

Challenges:

- As the conservation easement owner, and enforcer of the Operations & Management Plan, Placer RCD is put in a tight position as an agency that does not have regulatory or enforcement authority.

Placer Riparian Restoration - (U.S. Fish & Wildlife Service Partners Program)

This contract with the U.S. Fish & Wildlife Service (USFWS) includes two separate projects:

- **Lincoln High School Project:**
 - Involves the installation of 1,600 feet of exclusionary fencing.
 - Includes potential riparian habitat plantings.
 - Successfully cleared the NHPA (National Historic Preservation Act) Section 106 inspection.
 - Scheduled for installation in the upcoming months.
- **Hidden Valley HOA Project (Granite Bay, CA):**
 - Focuses on the removal of red sesbania on approximately 2 to 3 acres of HOA open space.
 - The site features topographic depressions that periodically flood, allowing red sesbania seeds to spread into Miner's Ravine.
 - The project has passed NHPA Section 106 and other necessary cultural surveys.
 - Red sesbania treatment will be carried out by Myatt Consulting.

Dry Creek Red Sesbania Removal

Project Brief: Placer RCD is contracted by the Sacramento Area Flood Control Agency (SAFCA) to manage through removal, red sesbania (*sesbania punicea*) throughout the Dry Creek Watershed within Placer County. SAFCA provides \$50,000 annually with \$45,000 applied toward Myatt Consulting, the contractor hired to do the treatment work.

Current Status and Recent Updates:

- Activities for the treatment season have completed. I had asked Myatt Consulting to stick to their budget as they (Ken Myatt), has a tendency to do considerable more than asked.
- Placer Riparian Restoration will be providing funding to expand capacity on this project for two years.

Successes:

- Andrew and Ken (Myatt Consulting) work well together and have a shared vision for the success of this project.
- Andrew and Ken worked to develop a more robust and easy-to-use mapping system for tracking red sesbania hot spots, photo updates, and more.
- Andrew and Ken were able to identify additional source locations of red sesbania.

Challenges:

- Funding for this project is a challenge. This is a project where more funds can translate to enhanced results.
- Given the scale and scope of the work being done, there is no known way to permit this work activity according to CDFW – nor the funds to ascertain permits if there were any.

Future Outlook and Goals:

- This project has a bright future pending direct funding available through CDFW and any necessary permitting that may be required.
- Andrew has a lot of motivation to see that this project succeeds. He believes that near complete removal of red sesbania in Dry Creek is achievable within 10 years, pending adequate funding, with only minor maintenance required in perpetuity thereafter.

Climate Resiliency Through Habitat Restoration on California Lands (aka WCB)

Project Brief:

- In 2023, the Wildlife Conservation Board awarded \$19.4 million to Placer RCD and 39 other Resource Conservation Districts (RCDs) in California. This funding will be used by the RCDs to carry out projects aimed at creating new habitats and sequestering carbon, which will provide substantial benefits to both working and public lands.
- Placer RCD specifically received \$450,000 from this grant, which will pay, at a minimum, the cost of plants and materials.
- Funding is from the Wildlife Conservation Board with grant administration provided by CARCD.

Updates:

- Contract development and scope of work for each projects is ongoing.

Challenges:

- Providing equitable cost-share funding to small farms or low-resourced farms, is a challenge.

Conservation Agriculture Planning Grant Program (CAPGP)

Project Brief:

- The Conservation Agriculture Planning Grants Program (CAPGP) funds the development of plans that will help farmers and ranchers identify actions for climate change mitigation and

adaptation, further environmental stewardship on farms and ranches and ensure agricultural food security into the future.

- Placer RCD, in collaboration with Yolo County RCD and other Sacramento Valley RCD's were awarded this grant. Placer RCD will specifically provide one of each of the following conservation plans: Carbon Farm Plan (CFP), Soil Health Management Plan CPA 116, and Soil Health Management Design DIA 162.

Updates:

- Activities for the grant have not begun in earnest due to other competing priorities.

CDFA HSP Incentives Program (2021)

Project Brief:

- The Healthy Soils Program stems from the California Healthy Soils Initiative, a collaboration of state agencies and departments to promote the development of healthy soils on California's farmlands and ranchlands.
- Placer RCD was awarded funds from CDFA to administer the HSP Incentives Program to provide financial assistance for implementation of conservation management that improve soil health, sequester carbon, and reduce greenhouse gas (GHG) emissions.
- Placer RCD was able to secure financial assistance to 12 producers.

Updates:

- Brian has amended project funds to allocate additional funds to provide workshops and trainings for farmers and other producers. This will make it possible to provide additional educational trainings that have been in higher demand.
- Projects that were awarded are in implementation phase or have been completed.

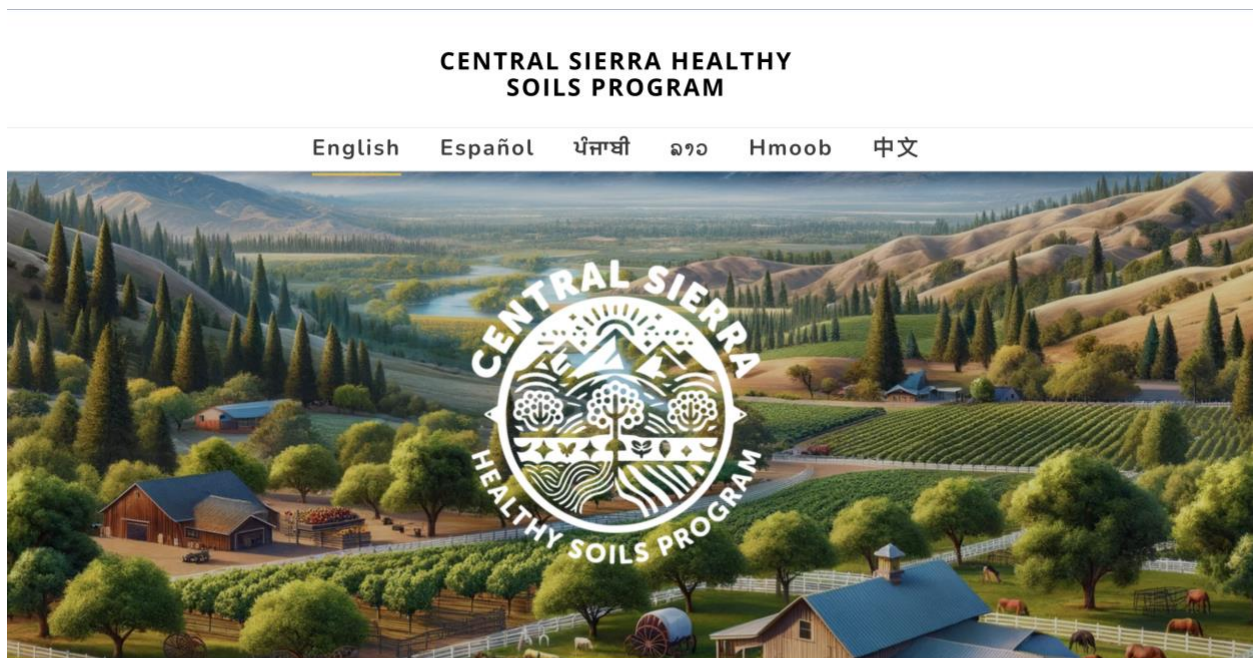
CDFA Health Soils Program (HSP) Block Grant (2023)

Project Description:

- The Central Sierra Healthy Soils Program provides free technical assistance and financial resources to farmers looking to improve their soil health in eight counties including Nevada, Placer, Sacramento, El Dorado, Amador, Calaveras, Tuolumne, and Alpine.
- Supports producers in implementing conservation management practices that improve soil health, sequester carbon, and reduce atmospheric greenhouse gases.
- Projects on individual farms will be awarded based on the following criteria:
 - The Program will ensure that at least one project will be awarded in each of the eight counties within the service area.
 - The Program will allocate at least 25% of funding to support Socially Disadvantaged Farmers and Ranchers.
 - Additional projects will be approved on a first-come, first-served basis.
- Approximately 50 on-farm projects will be selected during the 4-year lifetime of this grant. Projects will be awarded until funds have been exhausted.

Project Updates and Highlights To-Date:

- 75 producers within the project area have expressed interest in applying for funds as of 2/22/2024. On overwhelming response to the program.
- The program will exceed the 25% of funding allocated to SDFR's – a significant milestone and achievement.
- In-person Interpretation services are provided.
- Outreach materials were translated into 5 additional languages.
- Brian and Liana have done a fantastic job managing their respective roles and admin staff have been impeccable with their support.
- Despite efforts to ensure inclusivity and fairness in our program delivery framework, achieving equitable outcomes within the agricultural community remains challenging.



ABOUT

The Central Sierra Healthy Soils Program seeks to provide free technical assistance and financial resources to farmers looking to improve their soil health in eight counties including Nevada, Placer, Sacramento, El Dorado, Amador, Calaveras,

Figure 1: Screen Capture of the Central Sierra HSP website. Note additional languages available for outreach and custom logo.

NRCS – Landowner Technical Assistance Agreement

Project Description:

- The Landowner Technical Assistance Agreement (LTAA) is a partnership between Placer RCD and NRCS, allowing Placer RCD to offer extensive technical support and manage conservation projects.

- LTAA aims to enhance soil and water quality, boost agricultural productivity, tackle air quality and climate challenges, support urban farming, and offer educational resources to various land users.
- Under LTAA, Placer RCD delivers conservation planning and technical aid for diverse land types, aiding USDA-funded producers within the District.

Activity Updates:

- Workshops Conducted in Fall 2023
 - Rancher-to-Rancher Field Day
 - Cover Crop Workshop
- Assistance has been provided to 22 clients since October 1, 2023 by Andrew, Mark, Brian, and Jerry.

Future Workshops

- Brian, Andrew, and Chris Robbins met in early February to discuss potential workshop ideas for the upcoming year. Here are some of those initial or conceptual ideas:
 - Weed Management
 - Irrigation Design and Efficiency
 - Soil Health Workshop *Spanish*
 - Rancher-to-Rancher Field Day
 - Forestry Workshop
 - Local Working Group



Figure 2: Rancher to Rancher Field Day



Figure 3: Recent Site Visit with Mark (Placer RCD), Placer County Flood Control District, and City of Roseville to provide TA along Antelope Creek.

Urban and Community (2023)

Project Description: With an emphasis on nurturing place and culture through relationships, conservation, and leadership, Placer RCD's Innovate Urban & Place(r) project will provide backyard and community agriculture technical assistance, create innovative, fresh food access initiatives, deliver peer-to-peer learning experiences, and create a county-wide community garden network to support and sustain strong conservation and innovative leadership values.

Deliverables:

- Living Food Pantry at Lincoln Salt Mine Thrift Store – Small Landscape Orchard
- Placer County Community Garden Network
 - Website
 - Meetings
 - Community Garden Tour
- Ongoing Backyard and Community Garden Technical Assistance
- Workshops

- Permaculture
- Rancher-to-Rancher Field Day(s)
- Community Garden Pollinator Plantings
- Long-Term Program Sustainability Development

Updates:

- The first Placer County Community Garden Network meeting will take place on March 7th
- Workshop development and locations are ongoing with a permaculture presenter identified.
- Backyard and community garden technical assistance is ongoing and steady.
- Please see the attachment at the end of this quarterly report to learn about NRCS’s Urban Agriculture Myth Busters. NRCS is making urban agriculture is now a top priority for NRCS.

Challenges:

- Long-term sustainability of the program so far hinges on NRCS’s updates on urban agriculture which can be leveraged through LTAA. In addition to this, if the CDFA Urban Agriculture Grant is awarded then we can continue urban ag programming through that. However, broader community efforts will be lost without adequate funding especially in efforts to support community gardens.

Water Storage Tank Rebate Program

Project Brief:

- Funded by the Placer County Water Agency (PCWA), the Untreated Water Tank Rebate Program provides up to \$1000 to PCWA customers to improve untreated water system reliability through customer-side storage.
- The Placer Resource Conservation District (Placer RCD) provides program management and technical assistance to PCWA canal customers and applicants of the program.

2023 Recap:

- 53 applications (27 more than 2022)
- 19 rebates completed (9 more than in 2022)
- Avg. Size Property: 8 acres
- Avg. Tank Cost: \$1,600
- Primary Uses
 - Landscape
 - Livestock
 - Fire
 - Irrigation

Proposed Changes for 2024:

- Start advertisement for the program earlier in the year (February or March)

NRCS Equity Grant

The NRCS Equity Grant is specifically designed to allocate outreach funding to Resource Conservation Districts (RCDs) with the aim of involving historically underserved and disadvantaged producers in the range of services offered by the Natural Resources Conservation Service (NRCS).

Collaborative Effort with CARCD:

- This grant application is carried out in collaboration with the California Association of Resource Conservation Districts (CARCD) who is the administrative lead.

Grant Overview:

- Initially, the grant was awarded to PRCD with a total value of \$50,000 distributed over two years. However, NRCS later revised the grant amount, reducing it to \$22,500.
- Andrew has been actively engaged in reworking the budget and budget narrative to align with the updated funding.
- It is anticipated that work can begin on May 1, 2024.

Grant Objectives: The grant's primary objectives include:

- Providing scholarships to agricultural students at Sierra College to attend the Conservation Career Workshop during the NACD Annual Meeting in 2025.
- Organizing workshops tailored for community gardens and the target audience of producers. This workshop aims to enhance their understanding of how to access EQIP and NRCS assistance programs.
- Provide an ag tour of Climate Smart Agriculture (CSA) practices for the target audience.

CDFA Urban Ag Grant Application

Project Summary:

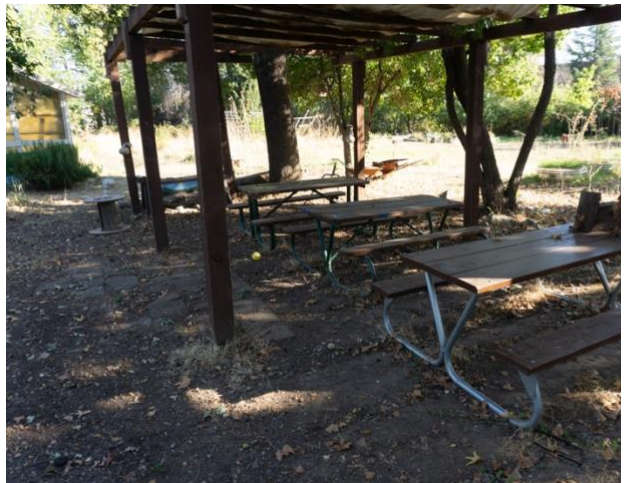
The North Auburn Agrarian Initiative / Jardín Comunitario de North Auburn will establish a community garden and small farm in the Auburn Greens neighborhood to support community resilience through practices of community and conservation.

The Initiative will target the senior, Latino, unhoused, food-insecure, ecological, and apartment communities through activities that will build social capital, increase food sovereignty, provide workforce development, support economic activity, increase agricultural literacy, provide ecosystem services, and improve fresh food access.

(Please see attached letters of support for additional project information).

Project Location: Rock Creek Elementary School in North Auburn off of Bell Road.

Expected Decision Date: February 28, 2024





CDFA Specialty Crop Grant – Not Awarded

The Specialty Crop Grant was a collaborative effort between the California Association of Resource Conservation Districts (CARCD) and the University of California, Davis (UC Davis). The primary objective of this grant was to increase income diversity opportunities for growers, enabling them to diversify their operations and increase their revenue streams.

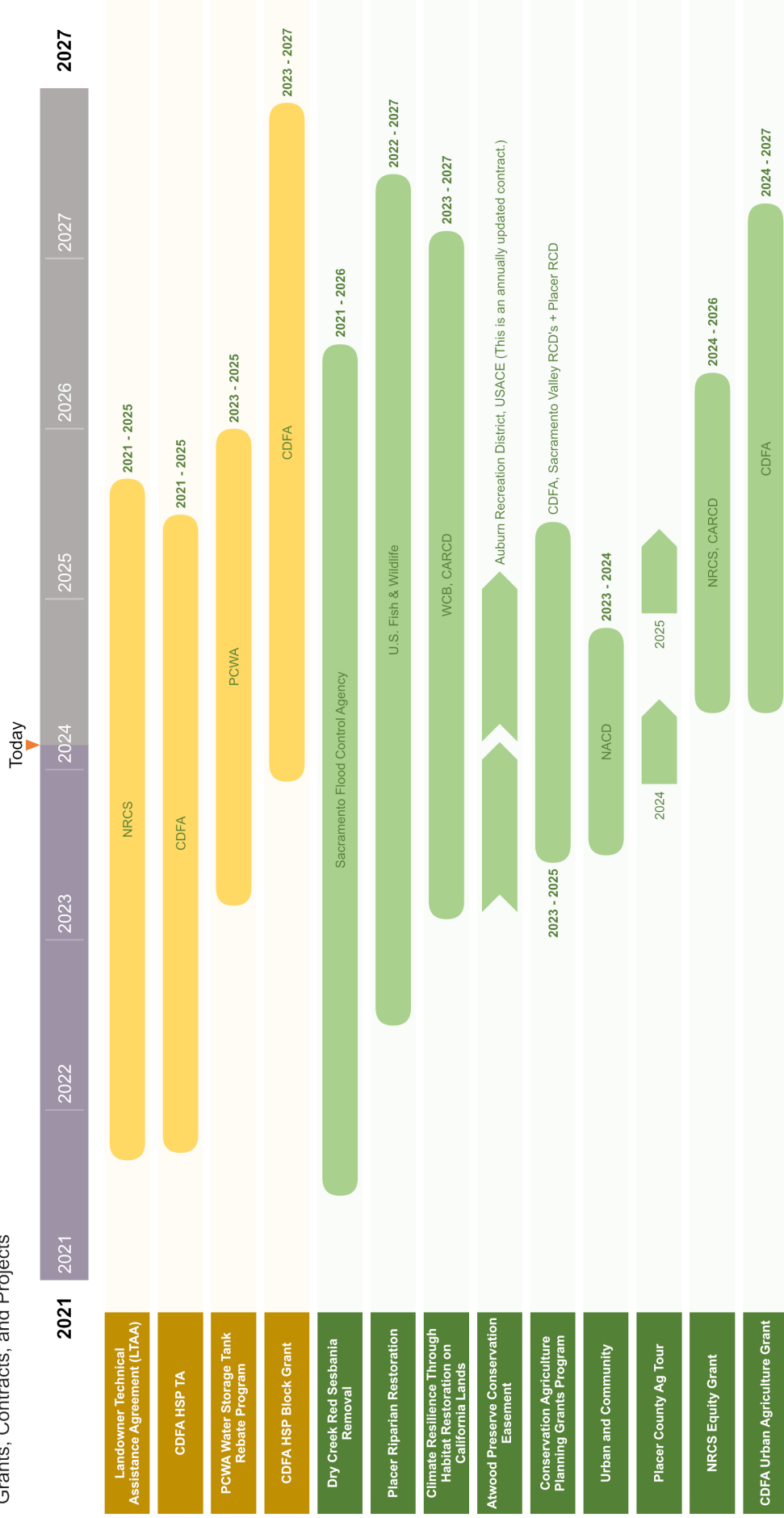
Our Role:

- Our main responsibility in this collaboration was to actively promote the program through outreach to local leaders and decision makers.
- Provide TA as needed.

Challenges Faced:

- It's important to note that the funding allocated to the program, along with the indirect payment structure, posed significant challenges.
- Fortunately, CARCD was not selected as a recipient for this grant. This outcome proved to be a relief, as participation in the program would likely have resulted in financial losses.

Ag and Community Grants, Contracts, and Projects



Environmental Quality Incentives Program (EQIP) Myth Busters

Who It's For: Urban/Suburban, Specialty Crops,
Small Acreage, and Subsistence Operations



Introduction:

Urban agriculture is one of NRCS's top five priorities, specifically *"Expanding conservation tools and support to address the unique needs of urban farmers and communities nationwide."* With a growing emphasis on urban agriculture, NRCS staff may be asked to assist producers with implementing EQIP on land units for customers that might be new to NRCS or have been denied service in the past.

This fact sheet does not replace policy. It is meant to help planners better apply existing policy to unfamiliar and smaller systems that are eligible for EQIP. Some EQIP myths are rooted in older versions of policy or law but are no longer true, and some are broad assumptions that warrant more clarity. The truths about these myths are farm size and location neutral, meaning they apply to all requests for EQIP assistance, regardless of location (urban or rural) or size (large or very small).

MYTH 1

Agricultural Product Income (land and producer eligibility)



THE MYTH:

"The farm must produce at least \$1,000 of agricultural products to be designated as an agricultural operation and to be eligible for EQIP."

HERE'S THE TRUTH:

There's no minimum agricultural income requirement or agricultural product value requirement for determining land and/or producer eligibility.

People who produce food, fiber, livestock, or other agricultural products solely to provide for their families, friends, neighbors, and/or communities, and who do not sell, market, or distribute their products may be eligible for EQIP.



MYTH 2

Subsistence as Agriculture *(land and producer eligibility)*

MYTH BUSTED!

THE MYTH:

“Subsistence growers are not agricultural producers and subsistence lands are not eligible lands.”



HERE'S THE TRUTH:

Lands managed for subsistence activities such as gardening, hunting, fishing, gathering, and managing indigenous food sources may be agricultural lands and may be eligible. The people who manage these lands may be eligible agricultural producers, including Tribes and tribal entities, religious institutions, community garden groups, and more. More information is needed to determine producer and land eligibility and this option should be explored for these producers.

MYTH 3

Backyard Gardening as Agriculture *(land and producer eligibility)*

MYTH BUSTED!

THE MYTH:

“Gardening/horticulture is not farming/agriculture. A backyard gardener is not engaged in agricultural production, so they are not eligible for EQIP.”



HERE'S THE TRUTH:

The size and location of the production is irrelevant for program eligibility. A backyard gardener may be eligible for NRCS programs. In fact, anyone who is producing food, fiber, livestock or other agricultural products at the time the program application is submitted may be considered an agricultural producer. Agricultural production is defined as “The use of cultivated plants or animals to produce products for sustaining or enhancing human life.” This definition should be interpreted to be as inclusive as possible; it may include products like cut flowers, nursery stock, culturally significant plants, etc. Remember that presence of a resource concern is also required to document eligibility. The three tiers of EQIP eligibility (producer, land, and resource concern) must be evaluated independently.



MYTH 4

Community Gardens as Agriculture (land eligibility)

MYTH BUSTED!

THE MYTH:

“Community agriculture and backyard or small plot gardens are not an eligible form of agricultural production.”

HERE’S THE TRUTH:

Community agriculture and/or gardens may be eligible. Again, evaluating all three tiers of EQIP eligibility (producer, land, resource concern) independently is required. NRCS policy prohibits using the following criteria to determine if an applicant is a producer: type of operation or agricultural enterprise, size of operation, location of operation, or income; profit or loss.



MYTH 5

Determining Land Eligibility for EQIP (land eligibility)

MYTH BUSTED!

THE MYTH:

“It’s not NRCS’s job to determine or certify land eligibility for an applicant; that is FSA’s job (Farm Service Agency). Once the applicant has established a farm record with FSA, the land is eligible for EQIP.”

HERE’S THE TRUTH:

It is NRCS’s job to determine and certify land eligibility for EQIP. FSA plays a critical role and is an important partner in establishing farm records and making other required certifications (such as adjusted gross income requirements, highly erodible lands and wetland certifications) but FSA does not determine or certify land eligibility for EQIP.



MYTH 6

Cropping History (land eligibility)

MYTH BUSTED!

THE MYTH:

“A producer must provide production records and yield data to prove the land has completed at least one full growing cycle or that crops have been established in the ground for a specified length of time in order to establish and document land eligibility for EQIP.”

HERE'S THE TRUTH:

NRCS does not require crop history evidence from the producer. There is no minimum production duration requirement. However, the applicant is responsible for providing documentation to establish and document EQIP land eligibility. For example, the applicant can self-certify their agricultural and/or nonindustrial private forestland eligibility on the CPA-1200 by documenting the crops and/or livestock being produced, which could then be verified by an employee. NRCS may certify agricultural or nonindustrial private forest land eligibility through a visual assessment with corresponding conservation assistance notes.



MYTH 7

Irrigation History (land eligibility)

MYTH BUSTED!

THE MYTH:

“We must be able to prove irrigation history through formal documentation such as aerial imagery, Farm Service Agency (FSA) records, and water bills.”



HERE'S THE TRUTH:

When installing irrigation-related practices, the land must be irrigated 2 out of the last 5 years. Urban or small-acreage customers who irrigate may not have obvious irrigation patterns on aerial imagery or keep conventional irrigation records. Policy does not dictate how or to what level states must document irrigation history, but documentation must be consistent across the state. Refer to your state's instruction as to what level of documentation is required.

Examples of reasonable and inclusive documentation methods include: municipal water bills, verbal confirmation from the participant, aerial imagery, existing irrigation infrastructure (including garden hoses or watering cans), and evidence of irrigation activities.

THE MYTH:

“Oscillating sprinklers or hand watering is not considered irrigation and is not sufficient to document irrigation history.”

MYTH BUSTED!

HERE'S THE TRUTH:

Any form of irrigation is acceptable for irrigation history. Oscillating sprinklers, hand watering with watering cans, garden hoses with hand wands, and other backyard forms of watering are irrigation and are acceptable.

THE MYTH:

“Watering from a municipal source (like city water), is not considered irrigation.”

MYTH BUSTED!

HERE'S THE TRUTH:

The source of the water used for irrigation is irrelevant, as long as it is obtained legally. Municipal waters, rainwater that has been collected, stormwater runoff, and other non-conventional irrigation sources can be used to establish irrigation history.



MYTH 8

Highly Erodible Land and Wetlands Compliance *(producer eligibility)*

MYTH BUSTED!

THE MYTH:

“A small-scale producer farming on less than two acres is exempt from Highly Erodible Land and Wetland Conservation (HEL/WC) compliance requirements.”



HERE'S THE TRUTH:

All persons considered for most USDA financial assistance programs must comply with highly erodible land (HEL) and wetland compliance (WC) requirements. Upon request by the producer, the Farm Service Agency (FSA) may grant an exemption under HEL for the noncommercial production of agricultural commodities on an area of 2 acres or less, but there is no similar exemption under the WC requirements. Thus the HEL exemption is not based on the small acreage alone, but the noncommercial nature of production on the small acreage. NRCS is responsible for conducting HEL and wetland determinations; and the FSA is responsible for determining HEL/WC eligibility for USDA programs based on NRCS's technical review.

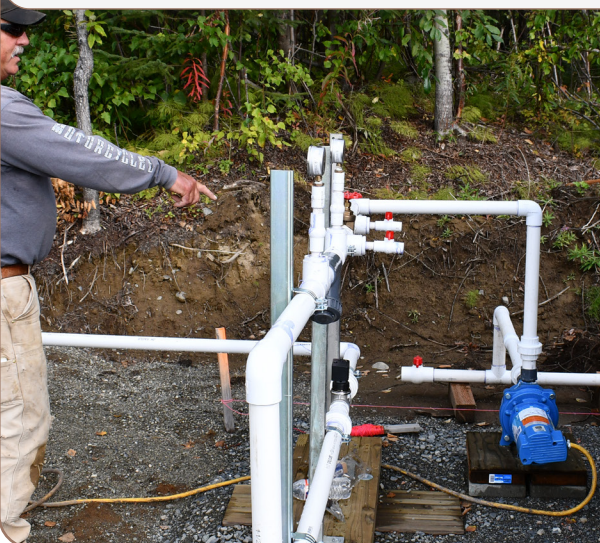
MYTH 9

Least Cost Alternative *(practice and payment scenarios)*

MYTH BUSTED!

THE MYTH:

“NRCS must always choose the least cost alternative when determining which conservation practices or payment scenarios the customer can receive.”



HERE'S THE TRUTH:

While planners and engineering staff should work with the customer to select a treatment option that will address the identified resource concern in the most cost-effective manner, this does not limit the conservation practice or scenario that the participant can select. The planner should select the treatment options necessary to meet NRCS standards and specifications, address the identified resource concerns, and approved by an individual with NRCS job approval authority. This allows planners to choose scenarios and practices that most closely reflect actual farm operations and conservation needs to treat one or more resource concerns unique to each producer's operation. Principles of least cost apply to the development of a practice payment schedule itself which is done at the national and regional level. It does not apply to what scenarios can be included in a contract. Planners shouldn't plan a higher cost scenario solely because that is what the producer wants. If the higher cost scenario is necessary to address the resource concern, then it is justified. Producers may still choose to install an option that has a higher cost than what is planned in a contract but will only be reimbursed at the contracted rate.



MYTH 10

Practice Lifespans

(practice and payment scenarios)

MYTH BUSTED!

THE MYTH:

“Lifespans of practices associated with each other must match in order for NRCS to provide financial assistance on those practices.”

HERE'S THE TRUTH:

Lifespans of associated conservation practices do not need to match; they can differ, and often do. In fact, NRCS routinely plans and implements suites of conservation practices where practice lifespans do not match. A practice or suite of practices that will address one or more resource concerns should not be denied based on associations with other practices with lesser lifespans.



MYTH 11

Regulatory Actions

(practice and payment scenarios)

MYTH BUSTED!

THE MYTH:

“If the customer is legally bound to implement a practice (due to regulatory action, for example), NRCS cannot use EQIP funds to pay for it.”

HERE'S THE TRUTH:

NRCS can use EQIP funds to assist a participant in complying with laws, regulations, permits, or orders as defined in policy, as long as the practices/activities are addressing an identified natural resource concern and all other program rules are met.



**MYTH
12****Repeat Practices**
*(practice and payment scenarios)***MYTH BUSTED!****THE MYTH:**

“If EQIP paid a participant for a conservation practice once before, then EQIP can’t pay them again for the same practice.”

HERE’S THE TRUTH:

NRCS policy is clear on when we can and cannot pay for the same practice on the same land. There are instances where we can pay for the same practice on the same land multiple times, as outlined in policy. See CPM440, Part 530.403H.2. and Part 530.406B.4.



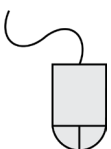
Stay connected and learn more about NRCS programs and services:



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Twitter: https://twitter.com/usda_nrcs



NRCS Website: www.nrcs.usda.gov

FarmersGov Website: www.farmers.gov





AUBURN INTERFAITH FOOD CLOSET, Inc.

1788 Auburn Ravine Road
P. O. Box 132, Auburn, CA 95604
Phone: (530) 885-1921
Web: www.auburnfoodcloset.org

October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

I am writing on behalf of the Auburn Interfaith Food Closet (AIFC) in Auburn, CA, to express our full support for the Placer Resource Conservation District (Placer RCD) in their efforts to establish the North Auburn Agrarian Initiative / Jardín Comunitario de North Auburn. Among its multifaceted objectives, the initiative aims to create a community garden and small farm to increase fresh food access and promote food sovereignty.

We recognize the profound impact such a project can have, especially for the community of individuals and families we serve. Given the pressing need, we wholeheartedly endorse the vision and objectives of this initiative. AIFC's mission is to ensure everyone in our service area can access nutritious food while preserving dignity and promoting self-reliance. Our service area covers the region from Loomis to Emigrant Gap, in Placer County – a population of about 140,000 residents. Of these, over 11% are projected to be food insecure and likely to need some assistance to have food on their table during a calendar year. Currently, about 800 families, with over 2,500 household members, are using us.

The North Auburn Agrarian Initiative aligns perfectly with our vision, as it offers opportunities for low-income individuals, seniors, and apartment dwellers within Auburn Greens to cultivate their own food. Furthermore, it aims to provide workforce development opportunities and enhance access to fresh produce. AIFC benefits from the ability to receive locally grown food items, to pass on to our guests. Not only does this ensure healthy food items, it also reduces the costs we incur to provide the full complement of food in our standard menu. We foresee this program as adding to this bounty.

Our partnership with Placer RCD began over a year ago. I approached them through their Backyard and Community Ag program to inquire about potential vacant land and potential partners for a community garden project. Shortly after, Placer RCD contacted AIFC to discuss the CDFA Urban Ag Grant. We are thrilled about this opportunity and commit our support through volunteers to ensure this project reaches its full potential.

In recent years, Placer RCD and AIFC have collaborated on various food security initiatives. Their dedication, values, and expertise make them the ideal leaders and facilitators for this project. We are confident in the myriad benefits this partnership will bring our community.

Should you have any questions or need further information, please get in touch with me at (224) 221-8161 or ach_igh@hotmail.com.

Sincerely,

A handwritten signature in black ink, appearing to be 'A. Hayes', with a long horizontal stroke extending to the right.

Andrew C. Hayes
President, AIFC Executive Committee
Auburn Interfaith Food Closet



AUBURN UNION SCHOOL DISTRICT

255 EPPERLE LANE, AUBURN, CA 95603
PHONE 530-885-7242 FAX 530-885-5170
Michelle Lucci Garcia, Interim Superintendent

October 13, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

On behalf of the Auburn Union School District, I am pleased to extend our full support to the Placer Resource Conservation District (Placer RCD) to establish the North Auburn Agrarian Project / Jardín Comunitario de North Auburn, a community garden and small farm on our land at the former Rock Creek Elementary School. Recognizing the immense potential and benefits such a project can bring to our community, we wholeheartedly endorse its objectives and vision.

The land in question, which once buzzed with Rock Creek Elementary School's vibrancy, has been dormant since its closure at the end of the last school year. But we see beyond its current state of inactivity. We envision this space as a focal point for community engagement where residents gain increased access to fresh produce and essential educational and skill development opportunities are provided. These principles resonate deeply with the core values of the Auburn Union School District.

It's clear to us that the expertise and commitment of Placer RCD make them the ideal stewards for revitalizing this land. Their leadership offered through their Agriculture and Community Program promises a renewal of the physical space and a rekindling of community spirit and purpose.

This project represents more than just reviving unused land; it's a blueprint for community enrichment and solidarity. We trust in Placer RCD's capacity, resources, and established leadership to spearhead this initiative, and we are enthusiastic about entering into a long-term agreement for the site's transformation into a thriving community garden. We eagerly anticipate the manifold benefits that will undoubtedly stem from this partnership.

For any further queries or clarifications, please do not hesitate to reach out to me at (530) 885-7242 or hleslie@auburn.k12.ca.us.

Sincerely,

Heather Leslie, Chief Business Officer

*Advancing the wellness
and leadership capacity
of Latino populations.*

*Avanzando el bienestar
y la capacidad de liderazgo
de la gente Latina.*



October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District's Jardín Comunitario

Dear CDFA Urban Agriculture Program Staff,

I am pleased to extend our support to the Placer Resource Conservation District (Placer RCD) for their efforts in launching the North Auburn Agrarian Initiative/**Jardín Comunitario de North Auburn**, which will provide substantial and diverse benefits to our Latino populations in the Auburn Greens neighborhood. This area of North Auburn has a significant Latino population; most recently, the closure of Rock Creek Elementary School – and its community garden – dealt a crushing blow to the community, as they used this school as a central connecting point and resource center.

We see this visionary goal of the jardín as an opportunity to bring equitable opportunities to our communities and are eager to be involved in this program and create a space for our young Latinx leaders to learn crucial leadership and outreach skills that benefit their families. This grant would commit to hiring a bilingual, bicultural community-based intern who embodies the potential for next-generational leadership and can effectively represent the Latino community within Auburn Greens. This person will play a pivotal role in all project objectives. Placer RCD, through its facilitative leadership model, is dedicated to providing opportunities for generative listening that will influence the evolutionary purpose of the project over time, indicating to us that it will become more and more like the community it serves.

The Latino Leadership Council (LLC) is the region's ONLY Latino-focused nonprofit organization with deep and credible relationships throughout Placer County. For the past 16 years, we have been the key convener and advocacy organization for our communities and have been instrumental in transforming systems to meet the needs of our underserved populations. Our organizational values – rooted in relationships, personal and community growth, integrity, community pride, and being a catalytic force for change – resonate deeply with the ethos of the North Auburn Agrarian Initiative.

Under the stewardship of Placer RCD's leadership, we find alignment in the shared commitment to these values and are hopeful that this grant will be awarded to reconnect us to each other and provide skills and resources that positively impact our families' wellbeing. Please feel free to contact me with any questions at Elisa@latinoleadershipcouncil.org or (530) 333-3283.

Sincerely,

Elisa Herrera
Executive Director

*Advancing the wellness
and leadership capacity
of Latino populations.*

*Avanzando el bienestar
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de la gente Latina.*



October 18, 2023

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Sacramento, CA 95814

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Sincerely,

Elisa Herrera
Executive Director



October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

On behalf of The Gathering Inn, I, Darlene Cullivan, am pleased to offer our unwavering support to the Placer Resource Conservation District (Placer RCD) in their endeavor to establish the North Auburn Agrarian Initiative/Jardín Comunitario de North Auburn, a project thoughtfully planned to be situated within a convenient $\frac{3}{4}$ mile walking distance from our Auburn location. Recognizing this initiative's profound potential and numerous benefits for our community, we wholeheartedly endorse its visionary objectives.

The core mission of The Gathering Inn is to meet people where they are in life, inspire hope, and walk alongside them on their journey toward sustainable housing. Our organizational values, rooted in principles such as collaboration, respect, and accountability, resonate deeply with the ethos of the North Auburn Agrarian Initiative. Under the stewardship of Placer RCD's leadership, we find alignment in the shared commitment to these values.

We are genuinely excited about the prospect of collaborating with Placer RCD, a partner that is demonstrating a commitment to providing workforce development opportunities and skills training within our community. Notably, their grant proposal outlines a deliberate allocation of stipend funding to individuals actively contributing to the project's operations. This approach underscores a profound respect and dignity for the community we are privileged to serve. Moreover, we are enthusiastic about our role in supporting the project's operations and its admirable goal of fostering community engagement within the Auburn Greens neighborhood.

The proposed project has thoughtfully considered the needs and aspirations of the community it aims to serve. We eagerly anticipate the multiple benefits that will undoubtedly stem from this promising partnership.

Should you require additional clarification, please do not hesitate to contact me directly at dcullivan@thegatheringinn.com or by phone at (916) 643-5054. Your consideration and support toward the realization of this project are profoundly appreciated.

Sincerely,

Darlene Cullivan
Chief Philanthropy Officer
The Gathering Inn



AUBURN INTERFAITH FOOD CLOSET, Inc.

1788 Auburn Ravine Road
P. O. Box 132, Auburn, CA 95604
Phone: (530) 885-1921
Web: www.auburnfoodcloset.org

October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

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We recognize the profound impact such a project can have, especially for the community of individuals and families we serve. Given the pressing need, we wholeheartedly endorse the vision and objectives of this initiative. AIFC's mission is to ensure everyone in our service area can access nutritious food while preserving dignity and promoting self-reliance. Our service area covers the region from Loomis to Emigrant Gap, in Placer County – a population of about 140,000 residents. Of these, over 11% are projected to be food insecure and likely to need some assistance to have food on their table during a calendar year. Currently, about 800 families, with over 2,500 household members, are using us.

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Our partnership with Placer RCD began over a year ago. I approached them through their Backyard and Community Ag program to inquire about potential vacant land and potential partners for a community garden project. Shortly after, Placer RCD contacted AIFC to discuss the CDFA Urban Ag Grant. We are thrilled about this opportunity and commit our support through volunteers to ensure this project reaches its full potential.

In recent years, Placer RCD and AIFC have collaborated on various food security initiatives. Their dedication, values, and expertise make them the ideal leaders and facilitators for this project. We are confident in the myriad benefits this partnership will bring our community.

Should you have any questions or need further information, please get in touch with me at (224) 221-8161 or ach_igh@hotmail.com.

Sincerely,

A handwritten signature in black ink, appearing to read 'Andrew C. Hayes', with a long horizontal flourish extending to the right.

Andrew C. Hayes
President, AIFC Executive Committee
Auburn Interfaith Food Closet

October 13, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

I, Michele Fisch, on behalf of the CalFresh Healthy Living program in Placer County, am pleased to extend our full support to the Placer Resource Conservation District (Placer RCD) to establish the North Auburn Agrarian Project/ Jardín Comunitario de North Auburn at the former Rock Creek Elementary School. Recognizing the immense potential and benefits such a project can bring to our community, we wholeheartedly endorse this projects objectives and vision.

Having been deeply involved in community programming around the proposed project site for over two decades, I've witnessed the school garden space's pivotal role in the Rock Creek/Auburn Greens community. It has been a cherished resource, fostering education and promoting access to healthy foods for students and their families. Unfortunately, since the closure of the school, the absence of the garden space has left a deeply felt void. In collaboration with Placer RCD and various other organizations and community residents, we are invigorated by the opportunity to rejuvenate this space into a vibrant community asset.

Under the dedicated leadership of Placer RCD, our collective vision is to transform the proposed space into a thriving hub of community activity and learning. This project will cultivate plants as much as it will nurture community connections, equip individuals through workforce development opportunities, and enhance food sovereignty. Especially significant is the project's emphasis on being an inclusive space that benefits low-income and unhoused individuals, thus driving social change and fostering a resilient community. By doing so, we aim to enrich our community's knowledge, promote health, and enhance overall well-being, ensuring that the garden blooms as a sanctuary of sustainable development and community harmony.

Please feel free to contact me for any further discussion or clarification. I can be contacted at mafisch@ucanr.edu or (530) 889-7350. Your consideration and support towards the fruition of this project are highly appreciated.

Sincerely,



Michele Fisch
Program Supervisor
CalFresh Healthy Living, Placer/Nevada





AUBURN UNION SCHOOL DISTRICT

255 EPPERLE LANE, AUBURN, CA 95603
PHONE 530-885-7242 FAX 530-885-5170
Michelle Lucci Garcia, Interim Superintendent

October 13, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

On behalf of the Auburn Union School District, I am pleased to extend our full support to the Placer Resource Conservation District (Placer RCD) to establish the North Auburn Agrarian Project / Jardín Comunitario de North Auburn, a community garden and small farm on our land at the former Rock Creek Elementary School. Recognizing the immense potential and benefits such a project can bring to our community, we wholeheartedly endorse its objectives and vision.

The land in question, which once buzzed with Rock Creek Elementary School's vibrancy, has been dormant since its closure at the end of the last school year. But we see beyond its current state of inactivity. We envision this space as a focal point for community engagement where residents gain increased access to fresh produce and essential educational and skill development opportunities are provided. These principles resonate deeply with the core values of the Auburn Union School District.

It's clear to us that the expertise and commitment of Placer RCD make them the ideal stewards for revitalizing this land. Their leadership offered through their Agriculture and Community Program promises a renewal of the physical space and a rekindling of community spirit and purpose.

This project represents more than just reviving unused land; it's a blueprint for community enrichment and solidarity. We trust in Placer RCD's capacity, resources, and established leadership to spearhead this initiative, and we are enthusiastic about entering into a long-term agreement for the site's transformation into a thriving community garden. We eagerly anticipate the manifold benefits that will undoubtedly stem from this partnership.

For any further queries or clarifications, please do not hesitate to reach out to me at (530) 885-7242 or hleslie@auburn.k12.ca.us.

Sincerely,

Heather Leslie, Chief Business Officer

October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFCA Urban Agriculture Program Staff,

As the UCCE Master Gardener Program Coordinator for Placer and Nevada Counties, I am happy to express my full support for the Placer Resource Conservation District's (Placer RCD) proposal to establish the North Auburn Agrarian Initiative/Jardín Comunitario de North Auburn. This project is carefully designed to involve multiple communities that comprise Auburn Greens.

Placer RCD has played a role as a valued partner in our UC Master Gardeners of Placer County's program. One notable initiative is the Placer RCD's Backyard and Community Ag technical assistance service, which actively promotes our gardening Hotline, where community members can ask Master Gardeners at-home gardening questions. Placer RCD staff also leverages the expertise of Master Gardeners for project consultation, which relies on science-based research to address various garden-related challenges. Furthermore, our School & Community Garden Committee is poised to join forces with Placer RCD to enhance community gardens across the county, fostering a comprehensive approach to community gardening and enhancing the welfare of community members.

We are fully dedicated to supporting the objectives of the North Auburn Agrarian Initiative / Jardín Comunitario de North Auburn. Our commitment entails providing capacity to enhance at-home agricultural literacy and delivering education and skills development to the diverse communities targeted by this project. Already, three Master Gardeners have committed their time to this project; one of whom has been a resident of the neighborhood and actively involved in the project for over two decades, another team member who also volunteers with the Auburn Interfaith Food Closet, a valued partner in this endeavor, and another that will provide specific garden technical assistance and workshops.



University of California
Agriculture and Natural Resources

UC Cooperative Extension
Serving Placer & Nevada Counties

We are thrilled about the upcoming collaboration with Placer RCD, a dedicated partner committed to enhancing the health of our community. Importantly, this project extends its reach beyond the realms of agricultural literacy and skills development. It aims to cultivate social capital, create workforce development opportunities, provide ecosystem services, improve access to fresh food, and much more. As a result, we are eagerly anticipating the myriad of benefits that will undoubtedly emerge from this promising partnership.

Please do not hesitate to contact me directly at katge@ucanr.edu or by phone at (530) 889-7385 with any questions. Your consideration for this application is greatly appreciated!

Sincerely,

A handwritten signature in black ink, appearing to read 'Kathy Gee', written in a cursive style.

Kathy Gee
UCCE Master Gardeners of Placer & Nevada County Program Coordinator



October 18, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

On behalf of The Gathering Inn, I, Darlene Cullivan, am pleased to offer our unwavering support to the Placer Resource Conservation District (Placer RCD) in their endeavor to establish the North Auburn Agrarian Initiative/Jardín Comunitario de North Auburn, a project thoughtfully planned to be situated within a convenient $\frac{3}{4}$ mile walking distance from our Auburn location. Recognizing this initiative's profound potential and numerous benefits for our community, we wholeheartedly endorse its visionary objectives.

The core mission of The Gathering Inn is to meet people where they are in life, inspire hope, and walk alongside them on their journey toward sustainable housing. Our organizational values, rooted in principles such as collaboration, respect, and accountability, resonate deeply with the ethos of the North Auburn Agrarian Initiative. Under the stewardship of Placer RCD's leadership, we find alignment in the shared commitment to these values.

We are genuinely excited about the prospect of collaborating with Placer RCD, a partner that is demonstrating a commitment to providing workforce development opportunities and skills training within our community. Notably, their grant proposal outlines a deliberate allocation of stipend funding to individuals actively contributing to the project's operations. This approach underscores a profound respect and dignity for the community we are privileged to serve. Moreover, we are enthusiastic about our role in supporting the project's operations and its admirable goal of fostering community engagement within the Auburn Greens neighborhood.

The proposed project has thoughtfully considered the needs and aspirations of the community it aims to serve. We eagerly anticipate the multiple benefits that will undoubtedly stem from this promising partnership.

Should you require additional clarification, please do not hesitate to contact me directly at dcullivan@thegatheringinn.com or by phone at (916) 643-5054. Your consideration and support toward the realization of this project are profoundly appreciated.

Sincerely,

Darlene Cullivan
Chief Philanthropy Officer
The Gathering Inn

October 13, 2023

California Department of Food and Agriculture
Inspection Services Division: Office of Farm to Fork
1220 N. Street
Sacramento, CA 95814

Re: Support for Placer Resource Conservation District

Dear CDFA Urban Agriculture Program Staff,

I, Michele Fisch, on behalf of the CalFresh Healthy Living program in Placer County, am pleased to extend our full support to the Placer Resource Conservation District (Placer RCD) to establish the North Auburn Agrarian Project/ Jardín Comunitario de North Auburn at the former Rock Creek Elementary School. Recognizing the immense potential and benefits such a project can bring to our community, we wholeheartedly endorse this projects objectives and vision.

Having been deeply involved in community programming around the proposed project site for over two decades, I've witnessed the school garden space's pivotal role in the Rock Creek/Auburn Greens community. It has been a cherished resource, fostering education and promoting access to healthy foods for students and their families. Unfortunately, since the closure of the school, the absence of the garden space has left a deeply felt void. In collaboration with Placer RCD and various other organizations and community residents, we are invigorated by the opportunity to rejuvenate this space into a vibrant community asset.

Under the dedicated leadership of Placer RCD, our collective vision is to transform the proposed space into a thriving hub of community activity and learning. This project will cultivate plants as much as it will nurture community connections, equip individuals through workforce development opportunities, and enhance food sovereignty. Especially significant is the project's emphasis on being an inclusive space that benefits low-income and unhoused individuals, thus driving social change and fostering a resilient community. By doing so, we aim to enrich our community's knowledge, promote health, and enhance overall well-being, ensuring that the garden blooms as a sanctuary of sustainable development and community harmony.

Please feel free to contact me for any further discussion or clarification. I can be contacted at mafisch@ucanr.edu or (530) 889-7350. Your consideration and support towards the fruition of this project are highly appreciated.

Sincerely,



Michele Fisch
Program Supervisor
CalFresh Healthy Living, Placer/Nevada



Memorandum of Understanding
Regarding Completion of the Central Sierra Healthy Soils Program

This Memorandum of Understanding (MOU) is entered into by and among the Placer County Resource Conservation District (Placer RCD), Nevada County Resource Conservation District, Amador County Resource Conservation District, Tuolumne County Resource Conservation District, Sloughhouse Resource Conservation District, Lower Cosumnes Resource Conservation District, Georgetown Divide Resource Conservation District, Florin Resource Conservation District, El Dorado County Resource Conservation District, and Calaveras County Resource Conservation District (hereafter known collectively as “Central Sierra Region RCDs”).

RECITALS

WHEREAS, Placer RCD has been awarded funding (hereafter referred to as “Agreement”) from the California Department of Food & Agriculture to complete the *Central Sierra Healthy Soils Program*, (hereafter referred to as “Project”) in partnership with the Central Sierra Region RCDs; and

WHEREAS, each Board of Directors of the Central Sierra Region RCDs will cooperatively work together through this MOU for the purposes of completing the Project; and

WHEREAS, the Project is a multi-jurisdictional effort to provide technical assistance and increase regional implementation of conservation management practices that improve soil health, sequester carbon and reduce atmospheric greenhouse gases (GHGs); and

WHEREAS, the Central Sierra Region RCDs have identified the Project as valuable toward meeting its collective mission and goals; and

WHEREAS, Public Resources Code Section 9408(b) states: Resource Conservation Districts may cooperate with counties and cities on resource issues of local concern. It is the intent of the Legislature to encourage Districts to facilitate cooperation among agencies of government to address resource issues of local concern; and

WHEREAS, Public Resources Code Section 9409 states: The directors may make improvements or conduct operations on public lands, with the cooperation of the agency administering and having jurisdiction thereof, and on private lands, with the consent of the owners thereof, in furtherance of the prevention or control of soil erosion, water conservation and distribution, agricultural enhancement, wildlife enhancement, and erosion stabilization, including, but not limited to, terraces, ditches, levees, and dams or other structures, and the planting of trees, shrubs, grasses, or other vegetation.

TERMS

THEREFORE, the Central Sierra Region RCDs mutually agree as follows:

- 1) The signatories to this MOU commit to cooperatively working together to complete the Project.
- 2) The Central Sierra Region RCDs will adhere to the conditions of the Project as described in Exhibit A (attached hereto and incorporated herein).
- 3) Nothing in this MOU shall obligate any signatory to transfer or commit any funds.

- 4) The signatories to this MOU may terminate, or otherwise amend this MOU at any time by mutual written consent signed by all signatories to this MOU.
- 5) Any signatory may withdraw from this MOU effective upon thirty (30) days written notice to all other signatories. The MOU shall be amended to memorialize the withdrawal.
- 6) This MOU shall terminate when the Project is deemed complete by November 30th, 2027 or by mutual written consent of the Central Sierra Region RCDs, whichever occurs first.
- 7) This MOU will become effective as of the latest date shown below on the signature page.
- 8) Florin Resource Conservation District will allow Central Sierra Region RCDs to work within their district boundaries for the Project but will not be required to allocate staff time or costs to the Project.
- 9) Placer RCD will provide Project status updates to the Central Sierra Region RCDs Quarterly

IN WITNESS WHEREOF, each undersigned hereby agrees to be an active participant in the **“Central Sierra Healthy Soils Program”** and agrees to comply with the terms of this MOU as of the effective date.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Claudia Smith - President, Board of Directors

Date: _____

NEVADA COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Jim Drew - President, Board of Directors

Date: _____

AMADOR COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Steve Q. Cannon - President, Board of Directors

Date: _____

TUOLUMNE COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Kirk Ford - Chair, Board of Directors

Date: _____

SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT

By: _____
Herb Garms - Chair, Board of Directors

Date: _____

LOWER COSUMNES RESOURCE CONSERVATION DISTRICT

By: _____
President, Board of Directors

Date: _____

GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT

By: _____
Tim Palmer - President, Board of Directors

Date: _____

FLORIN RESOURCE CONSERVATION DISTRICT

By: _____
Tom Nelson - Chair, Board of Directors

Date: _____

EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
Chuck Mitchell - President, Board of Directors

Date: _____

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
Julia Marsili - President, Board of Directors

Date: _____

Attachments:

Exhibit A: Placer RCD Funding Agreement with the California Department of Food & Agriculture

Exhibit A

**PLACER RCD FUNDING AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF FOOD &
AGRICULTURE**

**GRANT AGREEMENT
SIGNATURE PAGE**

AGREEMENT NUMBER
23-0655-000-SO

- This Agreement is entered into between the State Agency and the Recipient named below:
STATE AGENCY'S NAME
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)
RECIPIENT'S NAME
PLACER COUNTY RESOURCE CONSERVATION DISTRICT
- The Agreement Term is: December 1, 2023 through November 30, 2027
- The maximum amount of this Agreement is: \$4,000,000.00
- The parties agree to comply with the terms and conditions of the following exhibits and attachments which are by this reference made a part of the Agreement:

Exhibit A: Recipient and Project Information	2 Page(s)
Exhibit B: General Terms and Conditions	5 Page(s)
Exhibit C: Payment and Budget Provisions	2 Page(s)
Exhibit D: Advance Payments	2 Page(s)
Attachments: Scope of Work and Budget	

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.
RECIPIENT

RECIPIENT'S NAME (Organization's Legal Name)
PLACER COUNTY RESOURCE CONSERVATION DISTRICT

BY (Authorized Signature) 	DATE SIGNED 11/28/2023
--	----------------------------------

PRINTED NAME AND TITLE OF PERSON SIGNING
SARAH JONES, EXECUTIVE DIRECTOR

ADDRESS
11641 BLOCKER DRIVE, SUITE 120, AUBURN, CALIFORNIA 95603

STATE OF CALIFORNIA

AGENCY NAME
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (Authorized Signature) 	DATE SIGNED Digitally signed by Laura H. Rodriguez Date: 2023.12.06 07:50:17 -08'00'
--	--

PRINTED NAME AND TITLE OF PERSON SIGNING
LAURA RODRIGUEZ, STAFF SERVICES MANAGER I, OFFICE OF GRANTS ADMINISTRATION

ADDRESS
**1220 N STREET, ROOM 120
SACRAMENTO, CA 95814**

RECIPIENT AND PROJECT INFORMATION

1. CDFA hereby awards an Agreement to the Recipient for the project described herein:
 Healthy Soils - Block Grant Pilot Program

Project Title: Central Sierra Healthy Soils Program

2. The Managers for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Michael Wolff	Name:	Sarah Jones
Division/Branch:	Executive/ Office of Environmental Farming and Innovation	Organization:	PLACER COUNTY RESOURCE CONSERVATION DISTRICT
Address:	1220 N Street, Room 162-1	Address:	11641 BLOCKER DRIVE, SUITE 120
City/State/Zip:	Sacramento CA 95814	City/State/Zip :	AUBURN, CALIFORNIA 95603
Phone:		Phone:	530-390-6680
Email Address:	cdfa.HSP_Tech@cdfa.ca.gov	Email Address:	sarah@placerrcd.org

3. The Grant Administrative Contacts for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Silvia Nogen /Andrey Spiridonov	Name:	BRIAN PIMENTEL
Division/Branch:	Executive/ Office of Environmental Farming and Innovation	Organization:	PLACER RCD
Address:	1220 N Street, Room 162-1	Address:	11641 Blocker Dr. # 120
City/State/Zip:	Sacramento CA 95814	City/State/Zip:	Auburn, CA 95603
Phone:		Phone:	530-390-6680
Email Address:	cdfa.HSP_Tech@cdfa.ca.gov	Email Address:	brian @placerrcd.org

FISCAL CONTACT FOR RECIPIENT (if different from above):	
Name:	DONNA THOMASSEN
Organization:	PLACER RCD
Address:	11641 Blocker Dr # 120
City/State/Zip:	Auburn, CA 95603
Phone:	530-390-6680
Email Address:	donna@placerrcd.org

4. RECIPIENT: Please check appropriate box below:

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and where such activities are not included in the instruction function.

This award does does not support R&D.

5. For a detailed description of activities to be performed and duties, see Scope of Work and Budget.

EXHIBIT B

GENERAL TERMS AND CONDITIONS

1. Approval

This Agreement is of no force or effect until signed by both parties. The Recipient may not invoice for activities performed prior to the commencement date or completed after the termination date of this Agreement.

2. Agreement Execution

Unless otherwise prohibited by state law, regulation, or Department or Recipient policy, the parties agree that an electronic copy of a signed Agreement, or an electronically signed Agreement, has the same force and legal effect as an Agreement executed with an original ink signature. The term "electronic copy of a signed Agreement" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed Agreement in a portable document format. The term "electronically signed Agreement" means an Agreement that is executed by applying an electronic signature using technology approved by all parties.

3. Assignment

This Agreement is not assignable by the Recipient, either in whole or in part, without the prior consent of the CDFA Agreement Manager or designee in the form of a formal written amendment.

4. Governing Law

This Agreement is governed by and will be interpreted in accordance with all applicable State and Federal laws.

5. State and Federal Law

It is the responsibility of the Recipient to know and understand which State, Federal, and local laws, regulations, and ordinances are applicable to this Agreement and the Project, as described in Exhibit A. The Recipient shall be responsible for observing and complying with all applicable State and Federal laws and regulations. Failure to comply may constitute a material breach.

6. Recipient Commitments

The Recipient accepts and agrees to comply with all terms, provisions, conditions and commitments of the Agreement, including all incorporated documents, and to fulfill all assurances, declarations, representations, and statements made by the Recipient in the application, documents, amendments, and communications in support of its request for funding.

7. Performance and Assurances

The Recipient agrees to faithfully and expeditiously perform or cause to be performed all Project work as described in the Scope of Work, and to apply grant funds awarded in this Agreement only to allowable Project costs.

8. Mutual Liability

Parties shall, to the extent allowed by law, each be individually liable for any and all claims, losses, causes of action, judgments, damages, and expenses to the extent directly caused by their officers, agents, or employees.

9. Unenforceable Provision

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, the parties agree that all other provisions of this Agreement shall remain operative and binding.

10. Contractors/Consultants

The Recipient, and the agents and employees of Recipient, in the performance of this Agreement, are not officers, employees, or agents of the CDFA. The Recipient's obligation to pay its Contractors/Consultants is an independent obligation from the CDFA's obligation to make payments to the Recipient. Recipient agrees to comply with all applicable State and local laws and regulations during the term of this Agreement. The Recipient is responsible to ensure that any/all contractors/consultants it engages to carry out activities under this Agreement shall have the proper licenses/certificates required in their respective disciplines. The Contractors/Consultants shall not affect the Recipient's overall responsibility for the management of the project, and the Recipient shall reserve sufficient rights and control to enable it to fulfill its responsibilities under this Agreement.

11. Non-Discrimination Clause

The Recipient agrees that during the performance of this Agreement, it will not discriminate, harass, or allow harassment or discrimination against any employee or applicant for employment based on race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. The Recipient agrees to require the same of all contractors and consultants retained to carry out the activities under this Agreement.

The Recipient agrees that during the performance of this Agreement, the evaluation and treatment of its employees and applicants for employment are free from discrimination and harassment. The Recipient will comply with the provisions of the Fair Employment and Housing Act (Government Code section 12990 *et seq.*) and the applicable regulations promulgated there under (California Code of Regulations, Title 2, section 10000 *et seq.*). The applicable regulations of the Fair Employment and Housing Council implementing Government Code section 12990 (a-f), set forth in Division 4.1 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. The Recipient will give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining unit or other Agreement. The Recipient must include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Agreement.

The Recipient agrees to require the same of all contractors and consultants retained to carry out activities under this Agreement.

12. Excise Tax

The State of California is exempt from federal excise taxes and no payment will be made for any taxes levied on employees' wages. The CDFA will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. California may pay any applicable sales and use tax imposed by another State.

13. Disputes

The Recipient must continue with the responsibilities under this Agreement during any dispute. In the event of a dispute, the Recipient must file a "Notice of Dispute" with the CDFA Agreement Manager, identified in Exhibit A, or designee within ten (10) calendar days of discovery of the problem. The Notice of Dispute must contain the Agreement number. Within ten (10) calendar days of receipt of the Notice of Dispute, the CDFA Agreement Manager or designee must meet with the Recipient for the purpose of resolving the dispute. In the event of a dispute, the language contained within this Agreement prevails.

14. Termination for Convenience

This Agreement may be terminated by either party upon written notice. Notice of termination must be delivered to the other party at least thirty (30) calendar days prior to the intended date of termination. Notice of termination does not nullify obligations already incurred prior to the date of termination. In the event of Termination for Convenience of this Agreement by CDFA, CDFA must pay all responsible costs and non-cancellable obligations incurred by the Recipient as of the date of termination.

15. Termination for Cause

Either party may terminate this Agreement for cause in the event of a material breach of this Agreement, provided that the non-breaching party provides written notice of the material breach. If the breach is not cured to the satisfaction of the non-breaching party, this Agreement shall automatically terminate and the CDFA shall reimburse the Recipient for all documented costs incurred up to the date of the notice of termination, including all non-cancellable obligations. Timelines associated with notice and curing of material breaches shall be consistent with the timelines outlined in paragraph 17.

16. Acceptable Failure to Perform

The Recipient shall not be liable for any failure to perform as required by this Agreement, to the extent such failure to perform is caused by any of the following: labor disturbances or disputes of any kind, accidents, the inability to obtain any required government approval to proceed, civil disorders, acts of aggression, acts of God, energy or other conservation measures, failure of utilities, mechanical breakdowns, materials shortages, disease, pandemics, or similar occurrences.

17. Breach

The parties may be in material breach under this Agreement if they fail to comply with any term of this Agreement, or a party determines that the other party is not implementing the Project in accordance with the provisions of this Agreement, or that a party has failed in any other respect to comply with the provisions of this Agreement. In the event of a material breach, the party identifying the breach shall provide a Notice of Material Breach to the breaching party within fifteen (15) calendar days upon discovery of breach. The breaching party shall have fifteen (15) calendar days from receipt of the notice to notify how it intends to cure the breach. Upon receipt of the proposed cure, the non-breaching party has fifteen (15) days to accept or reject the proposed cure. Upon the non-breaching party's approval of the cure, the breaching party has thirty (30) days to implement the cure. If the breaching party fails to cure the breach within thirty (30) days of the non-breaching party's approval of the cure, the non-breaching party may take the following respective actions:

- A. CDFA may suspend payments;
- B. CDFA may demand repayment of all funding;
- C. Either party may terminate the Agreement
- D. CDFA may debar Recipient; or
- E. Either party may take any other action deemed necessary to recover costs.

The non-breaching party shall send a Notice of Failure to Cure Material Breach upon its decision to carry out any of these actions. These actions are effective upon issuance of the Notice of Failure to Cure Material Breach, unless the Recipient appeals a Notice of Failure to Cure Material Breach, in which case the effective date falls on the issuance of a final decision on the appeal.

Where CDFA notifies the Recipient of its decision to demand repayment pursuant to this paragraph, the funds that are subject to the demand shall be repaid immediately. CDFA may consider the Recipient's refusal to repay the requested disbursed amount a material breach.

A Notification of Failure to Cure Material Breach may be appealed to CDFA. The appeal must be post marked within ten (10) calendar days of the date the Recipient received the Notice of Failure to Cure

and addressed to the CDFA Legal Office of Hearing and Appeals or emailed to CDFA.LegalOffice@cdfa.ca.gov.

California Department of Food and Agriculture
Legal Office of Hearing and Appeals
1220 N Street
Sacramento, CA 95814

All notices, communications, and appeals described in this paragraph must be received in writing to be considered timely.

If CDFA notifies the Recipient of its decision to withhold the entire funding amount from the Recipient pursuant to this paragraph, this Agreement shall terminate upon receipt of such notice by the Recipient and CDFA shall no longer be required to provide funds under this Agreement and the Agreement shall no longer be binding on either party.

18. Publicity and Acknowledgement

The Recipient agrees that it will acknowledge CDFA's support whenever projects funded, in whole or in part, by this Agreement are publicized in any news media, brochures, publications, audiovisuals, presentations or other types of promotional material and in accordance with the Grant Procedures Manual if incorporated by reference and attachment to the Agreement. The Recipients may not use the CDFA logo.

19. News Releases/Public Conferences

The Recipient agrees to notify the CDFA in writing at least two (2) business days before any news releases or public conferences are initiated by the Recipient or its Contractors/Consultants regarding the project described in the Attachments, Scope of Work and Budget and any project results.

20. Scope of Work and Budget Changes

Changes to the Scope of Work, Budget, or the Project term, must be requested in writing to CDFA Grant Administrative Contact no less than thirty (30) days prior to the requested implementation date. Any changes to the Scope of Work and Budget are subject to CDFA approval and, at its discretion, CDFA may choose to accept or deny any changes. If accepted and after negotiations are concluded, the agreed upon changes will be made and become part of this Agreement. CDFA will respond in writing within ten (10) business days as to whether the proposed changes are accepted.

21. Reporting Requirements

The Recipient agrees to comply with all reporting requirements specified in Scope of Work and/or Grant Procedures Manual if incorporated by reference to this Agreement as an attachment.

22. California State Auditor

This Agreement is subject to examination and audit by the California State Auditor for a period of three (3) years after final payment under the Agreement.

23. Equipment

Purchase of equipment not included in the approved Budget requires prior approval. The Recipient must comply with state requirements regarding the use, maintenance, disposition, and reporting of equipment as contained in CCR, Title 3, Division 1, Chapter 5, sections 303, 311, 324.1 and 324.2.

24. Closeout

The Agreement will be closed out after the completion of the Project or project term, receipt and approval of the final invoice and final report, and resolution of any performance or compliance issues.

25. Confidential and Public Records

The Recipient and CDFA understand that each party may come into possession of information and/or data which may be deemed confidential or proprietary by the person or organization furnishing the information or data. Such information or data may be subject to disclosure under the California Public Records Act or the Public Contract Code. To the extent allowed by law, CDFA determines whether the information is releasable. Each party agrees to maintain such information as confidential and notify the other party of any requests for release of the information.

26. Amendments

Changes to funding amount or Agreement term require an amendment and must be requested in writing to the CDFA Agreement Manager or designee no later than sixty (60) calendar days prior to the requested implementation date. Amendments are subject to CDFA approval, and, at its discretion, may choose to accept or deny these changes. No amendments are possible if the Agreement is expired.

27. Grant Procedures Manual

The Recipient agrees to abide by all requirements and restrictions provided in the Grant Procedures Manual incorporated with this Agreement as an attachment.

28. Executive Order N-6-22 Russia Sanctions

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

EXHIBIT C
PAYMENT AND BUDGET PROVISIONS

1. Invoicing and Payment

- A. For activities satisfactorily rendered and performed according to the attached Scope of Work and Budget, and upon receipt and approval of the invoices, CDFA agrees to reimburse the Recipient for actual allowable expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.
- B. Invoices must include the Agreement Number, performance period, type of activities performed in accordance with this Agreement, and when applicable, a breakdown of the costs of parts and materials, labor charges, and any other relevant information required to ensure proper invoices are submitted for payment.
- C. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, quarterly invoices must be submitted to the CDFA Administrative Contact, within thirty (30) calendar days after the end of each quarter in which activities under this Agreement were performed.
- D. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, a final invoice will be submitted for payment no more than thirty (30) calendar days following the expiration date of this Agreement, or after project is complete, whichever comes first. The final invoice must be clearly marked "Final Invoice" thus indicating that all payment obligations of the CDFA under this Agreement have ceased and that no further payments are due or outstanding.

2. Allowable Expenses and Fiscal Documentation

- A. The Recipient must maintain adequate documentation for expenditures of this Agreement to permit the determination of the allowability of expenditures reimbursed by CDFA under this Agreement. If CDFA cannot determine if expenditures are allowable under the terms of this Agreement because records are nonexistent or inadequate according to Generally Accepted Accounting Principles, CDFA may disallow the expenditures.
- B. If mileage is a reimbursable expense, using a privately-owned vehicle will be at the standard mileage rate established by the United States (U.S.) Internal Revenue Service (IRS) and in effect at the time of travel. The standard mileage rate in effect at the time of travel can be found on [IRS's website](#) regardless of funding source/type.
- C. If domestic travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable for travel within California are those established by the California Department of Human Resources ([CalHR](#)). The maximum rates allowable for domestic travel outside of California are those established by the United States General Services Administration ([GSA](#)).
- D. If foreign travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable are those established in a per diem supplement to Section 925, Department of State Standardized Regulations.
- E. The Recipient will maintain and have available, upon request by CDFA, all financial records and documentation pertaining to this Agreement. These records and documentation will be kept for three (3) years after completion of the Agreement period or until final resolution of any performance/compliance review concerns or litigation claims.

3. Prompt Payment Clause

Payment will be made in accordance with, and within the time specified in, California Government Code Title 1, Division 3.6, Part 3, Chapter 4.5, commencing with Section 927 - The California Prompt Payment Act.

4. Budget Contingency Clause

If funding for any fiscal year is reduced or deleted for purposes of this program, the CDFA has the option to either cancel this Agreement with no liability occurring to the CDFA or offer to amend the Agreement to reflect the reduced amount.

EXHIBIT D

ADVANCE PAYMENTS

1. Requirements for payment

Advance payments will be made under this agreement upon submission of properly certified advance payment request by the recipient, and approval by the CDFA (Department)'s grant manager identified in Exhibit A of this agreement, or their designee.

The amount of the advance payment request submitted shall not exceed the amount necessary for project expenses for a three-month period. Failure to liquidate advance payments within the three-month period may result in denial of future advance payment requests.

The amount of the advance payment shall never exceed \$1,000,000.00 or reduce the project balance below 10 percent of the total award.

The Recipient shall apply terms similar to this clause to any advance payments to subcontractors/sub recipients.

2. Federally insured, interest bearing account

Advance payments shall be deposited into a federally insured interest-bearing account that provides the ability to track interest earned and withdrawals. Interest earned during a six-month period shall be remitted to the department.

3. Use of funds

The Recipient may use advance payment funds only to pay for costs approved in the scope of work that are properly allocable, allowable, and reasonable costs for direct materials, direct labor, and indirect costs. Determinations of whether costs are properly allocable, allowable, and reasonable shall be, subject to any applicable sections of Title 3, California Code of Regulations, Division 1, Chapter 5: Grant Administration and the List of Allowable and Unallowable Items of Cost pursuant to Section 330.2 of the Final Grant Administration regulations.

4. Reporting and Invoicing

The Recipient must submit invoices, and/or reports accounting for the use of advance payments at least quarterly and no more frequently than monthly. The grant manager may require that reports and invoices may include backup documentation for costs incurred, project activities accomplished, and interest earned on advance funds.

5. Repayment to the Department

At any time, the Recipient may repay all or any part of the funds advanced. Whenever requested in writing to do so by the administering office, the Recipient shall repay to the Department any part of unliquidated advance payment considered by the administering office to exceed the Recipient's current requirements or the amount specified in paragraph (1) of this clause.

6. Maximum payment

If the sum of all unliquidated advance payments, unpaid interest charges, and other payments exceeds \$1,000,000.00, the Department shall withhold further payments to the Recipient. On completion or termination of the agreement, the Department shall deduct from the amount due to the Recipient all unliquidated advance payments and all interest charges payable. If previous payments to the Recipient exceed the amount due, the excess amount shall be paid to the Department on demand.

7. Unallowable advance payment requests

Advance payment is not allowable in the following circumstances:

- A. An existing advance is not completely liquidated.
- B. The advance will reduce the project balance below 10 percent of the award amount.
- C. An unresolved invoice dispute exists.
- D. Resolution of an audit or agreed-upon-procedure finding of overpayment, unallowable costs, inadequately supported costs, or unsupported costs is pending.
- E. The project is not current in invoicing or reporting.
- F. The project is in the final three months of the project duration.
- G. Additional conditions imposed prohibit an advance payment.
- H. Advance payment is otherwise prohibited by law or grant program requirements.

8. Default

- A. If any of the following events occur, the Department may, by written notice to the Recipient, withhold further payments on this Agreement:
 - i. Termination of this Agreement for cause
 - ii. A finding by the grant manager that the Recipient has failed to –
 - 1. Observe any of the conditions of the advance payment terms;
 - 2. Comply with any material term of this Agreement;
 - 3. Make progress or maintain a financial condition adequate for performance of this Agreement; or
 - 4. Avoid delinquency in payment of taxes or of the costs of performing this Agreement in the ordinary course of business.
 - iii. The commission of an act of bankruptcy.
- B. In the event of default, the Department may seek any and all remedies as described in sections 15 through 18 of the general terms and conditions of this agreement.



**California Department of Food and Agriculture
Healthy Soils - Block Grant Pilot Program
Scope of Work**



Application ID#: 50139

Grant Recipient: Placer County Resource Conservation District

Agreement Term: 12/01/2023 – 11/30/2027

Project Budget: \$4,000,000.00

Primary Contact: Sarah Jones

Secondary Contact: Brian Pimentel

Fiscal Contact: Donna Thomassen

Lead Organization Address: 11641 Blocker Drive, Suite 120, Auburn, CA, 95603

Program Background:

The Healthy Soils - Block Grant Pilot Program is part of the Healthy Soils Program (HSP), which stems from the California Healthy Soils Initiative, a collaboration of state agencies and departments that promotes the development of healthy soils on California's farmlands and ranchlands. The Block Grant Pilot Program is designed to facilitate financial assistance to California agricultural operations through regional block grant administrators.

1. Project Details

Lead Organization: Placer County Resource Conservation District

Partner Organization(s): Amador Resource Conservation District, El Dorado Resource Conservation District

Project Title: Central Sierra Healthy Soils Program

Project Summary: This block grant is led by Placer Resource Conservation District. The block grant has Amador Resource Conservation District, El Dorado Resource Conservation District as partner organizations. The total award is for \$4,000,000.00 in funding. The county(s) this block grant will serve are as follows: Alpine, Amador, Calaveras, El Dorado, Nevada, Placer, Sacramento, and Tuolumne. The block grant expects to award 50 on-farm projects to grant beneficiaries. The block grant will provide technical assistance in the following languages: English, Spanish, Hmong, Punjabi, Mandarin.

Counties Served: Alpine, Amador, Calaveras, El Dorado, Nevada, Placer, Sacramento, and Tuolumne



California Department of Food and Agriculture
Healthy Soils - Block Grant Pilot Program
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Languages Served: English, Spanish, Hmong, Punjabi, Mandarin

On-farm Project Selection Process: First come, first serve with administrative and technical review. Prioritization given to geographic distribution, SDFR applications. Minimum 25% of project funding will be reserved for SDFR applicants.

Approximate Number of On-farm Projects: 50

Approximate Cost per On-farm Project: \$68,000.00

Commitment to spend 25% of the technical assistance fund on Socially Disadvantaged Farmers and Ranchers (SDFRs): Yes

2. Reporting

To document initiation of on-farm projects, Recipients will be required to submit:

- Letter of commitment from the Grant Beneficiary.
- On-farm project level information using [HS Block Grant On-Farm Project reporting template](#). Information to be submitted includes grantee contact details and RePlan Report project design details.
- RePlan Reports for each proposed on-farm project

On-farm project information will be submitted to CDFA on a rolling basis as projects are selected

The Recipient will submit detailed quarterly Progress Reports to CDFA identifying tasks and activities accomplished in the reporting period. The Recipient will submit quarterly invoices. CDFA will provide a reporting template, invoice template, and schedule.

BGRs will be responsible for on-farm project implementation and verifications - the BGR is expected to retain all documentation of practice implementation for on-farm projects. CDFA may review up to 25% of awarded on-farm projects for their completeness and documentation. CDFA may opt to review additional projects if deemed necessary. CDFA staff, or its representative, may request a field visit to verify program compliance during the grant agreement term.

Quarterly Progress Reports may include but is not limited to the following:

- Details and status of each on-farm project



California Department of Food and Agriculture Healthy Soils - Block Grant Pilot Program Scope of Work



- Documentation of practices implemented, including but not limited to:
 - i. Soil organic matter reports for on-farm projects
 - ii. Additional verification documentation such as geotagged photos of practice implementation for on-farm projects. Please note, verification documentation may not be collected for all on-farm projects each quarter, however BGRs are expected to retain all documentation of practice implementation
- Funds disbursed
- Changes and delays encountered for each on-farm project
- Number of projects that were provided technical assistance
- Number of SDFR's assisted
- Number of farms or ranches of 500 acres or less assisted
- Technical assistance activities, including TA funding benefitting SDFRs

Final Report and Project Verification

- Each on-farm project must have geotagged photos of implemented practices.
- At the close of the grant agreement term or when all project activities have been completed, the BGR will submit a final report. The final report will include high-level metrics such as total number of on-farm projects implemented, number of SDFR on-farm projects, funding to assist SDFRs, and GHG benefits. The metrics in the final report should be updated from the proposed project designs to reflect actually implemented practices, acreage, GHG benefits, etc.
- BGRs will submit at least three, one-page case studies highlighting Grant Beneficiaries who have successfully implemented HSP projects. Case studies will include Grant Beneficiary remarks, practice implementation photos, GHG savings metrics, and a description of the project. BGR's will ensure that featured producers consent to CDFA using the case studies in promoting HSP, including but not limited to website, print and social media channels.



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3. List of Attachments

The following attachments are incorporated in the Scope of Work. The attachments are incorporated by reference in this Agreement as submitted in the grant application in the online submission system. In some cases, changes were made based upon consultation between CDFA and the Block Grant Recipient, conducted after the Block Grant Recipient was notified of their selection for award.

Attachment 1: Workplan

Attachment 2: Budget Worksheet



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Attachment 1: Workplan



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
Outreach	Phase 1: Harvesting Contacts	Within the initial ten days of the project period, an RCD Partnership outreach meeting will be conducted to identify influential leaders and organizations. This phase aims to establish fruitful partnerships through existing connections and new collaborations, explicitly focusing on cultivating a strong referral network for SDFRs.	Grant Term Start	Grant Term Start	Liana Vitousek, Brian Pimentel, Andrew Justus- Fritz, Maia Davis, Molly Taylor, and all RCD Partners	Outreach Specialist, Ag Program Coordinator, Ag Program Manager, El Dorado RCD TAP, Amador RCD TAP, RCD Partners
Outreach	Phase 2: Creating	This phase, lasting two weeks, will involve the development of various outreach materials, including flyers, social media collateral, press releases, and presentation slides for information meetings. We will also create a user-friendly, multilingual interest form and establish a dedicated multilingual helpline to streamline communication.	Grant Term Start	Q1 2024	Liana Vitousek, Brian Pimentel, Andrew Justus- Fritz	Outreach Specialist, Ag Program Coordinator, Ag Program Manager



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
Outreach	Phase 3: Implementation	During this phase, an RCD Partnership meeting will be held to discuss the implementation strategy and allocate tasks. It will involve disseminating crucial information through outreach events and channels such as social media, Craigslist, radio, and print media. Additionally, we will conduct essential on-the-ground fieldwork to follow up on SDFR referrals and forge strong connections within the targeted communities. At least eight (8) informational meetings and presentations will be provided. The RCD Partnership will participate in at least sixteen (16) outreach events.	Grant Term Start	Q2 2024	Liana Vitousek, Brian Pimentel, Andrew Justus-Fritz, Maia Davis, Molly Taylor, and all RCD Partners	Outreach Specialist, Ag Program Coordinator, Ag Program Manager, El Dorado RCD TAP, Amador RCD TAP, RCD Partners
Outreach	Translate Material	Translation of outreach material	Grant Term Start	Q1 2024	TBD	TBD
On-farm project development	Application Assistance	Assisting Grant Beneficiaries with project design, GHG emissions reductions and co-benefit estimations using tools provided by the program. site visits, creating workplan, planning with replan and comet planner, submitting applications. If prepared this task may start Q4 of 2023.	Q1 2024	Q3 2024	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
On-farm project selection & approval		administrative review to determine whether application is complete, program requirements were met	Q1 2024	Q4 2024	Andrew Justus-Fritz, Anne Solik	Ag Program Manager, Nevada RCD Executive Assistant
On-farm project selection & approval		technical review to evaluate the feasibility and overall likelihood of project success, including selection of HSP practices associated with suitable crop/land type, a clear and proper project design, a reasonable implementation timeline (work plan), and the correct estimation of GHG emission reductions and carbon sequestration.	Q1 2024	Q4 2024	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP
On-farm project selection & approval	Tiered system monitoring and allocation.	Monitor approved projects to fulfil tiered award system. Tier 1: 1 project awarded in every county within the service area. Tier 2: 25% of funds will be reserved for SDFR. Tier 3: Projects will be approved on a first come first serve basis. ** if SDFR projects do not accumulate to 25% of on farm grants, then remaining money will move to tier 3.	Q1 2024	Q4 2024	Brian Pimentel	Ag Program Coordinator



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
On-farm project selection & approval	Contracts	Creating contracts, and coordinating with Grant Beneficiaries.	Q3 2024	Q4 2024	Brian Pimentel, Kate Espinola, Donna Thomassen	Ag Program Coordinator, Executive Assistant, Administration and Finance Manager
On-farm project implementation	TA to BG's	Assisting Grant Beneficiaries with all activities related to on-farm implementation of project activities including, but not limited to working with service providers for implementation of healthy soils practices. Communicating with vendors and/or facilitating discussions between Grant Beneficiaries and vendors.	Q3 2024	Grant Term End	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP
On-farm project implementation	Soil Sampling	Assisting Grant Beneficiaries in taking soil samples per program guidelines	Q3 2024	Grant Term End	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
On-farm project implementation	Project design and budget revisions.	Assisting with potential on-farm project design and budget revisions. Assisting Grant Beneficiaries in collecting implementation documents, invoicing, and matching funds coordination. Such assistance may include a variety of activities including, but not limited to, gathering receipts and records of plant species selected, compost analysis reports and soil testing, and/or project oversight and post-project reporting.	Q3 2025	Grant Term End	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP
On-farm project verification	Practice Verification	Coordinate with Grant Beneficiaries to verify contracted practices were successfully implemented per program requirements. Assisting gathering practice information, Taking photos, and soil test results.	Q3 2024	Grant Term End	Mark White, Brian Pimentel, Maia Davis, Molly Taylor	Conservation Planner, Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP
Disbursement of Funding		Disburse funding to partners and Grant Beneficiary or directly to vendors by utilizing advances and reimbursements from CDFA.	Q3 2024	Grant Term End	Kate Espinola, Donna Thomassen	Executive Assistant, Administration and Finance Manager



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Program Deliverable	Activity Name	Description	Start Quarter	End Quarter	Person(s) or Group Name performing activity*	Job title
Reporting	CDFA Reports, Progress reporting.	Synthesis of data collection, writing CDFA reports, submitting invoices.	Entire Grant Term	Entire Grant Term	Brian Pimentel, Kate Espinola, Donna Thomassen	Ag Program Coordinator, Executive Assistant, Administration and Finance Manager
Training	Attend Trainings/ Communication with CDFA	Attend required trainings provided by CDFA and maintain communication with CDFA.	Entire Grant Term	Entire Grant Term	Brian Pimentel, Maia Davis, Molly Taylor, Kate Espinola, Donna Thomassen	Ag Program Coordinator, El Dorado RCD TAP, Amador RCD TAP, Executive Assistant, Administration and Finance Manager



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Attachment 2: Budget Worksheet



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Category	Item Type	Name	Grant-Funded Amount	Narrative
A. On-Farm Grants	Non-Personnel	Funds distributed to Grant Beneficiaries	\$3,390,360.76	Funds distributed to Grant Beneficiaries Estimate 50 projects with an average of \$68,000 per project (actual on-farm project cost may vary).
B1. Personnel Salary and Wages, and Fringe Benefits - Administration	Personnel	Disbursement of Funding	\$90,504.96	Personnel Wages and Fringe Benefits: Finance Manager – about 416hrs Administrative Assistant – about 416hrs Ag Program Coordinator – about 416hrs
B1. Personnel Salary and Wages, and Fringe Benefits - Administration	Personnel	On Farm Project Selection and Approval	\$12,540.24	Personnel Wages and Fringe Benefits Ag Program Coordinator – about 104hrs Ag Program Manager – about 80hrs



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Category	Item Type	Name	Grant-Funded Amount	Narrative
B1. Personnel Salary and Wages, and Fringe Benefits - Administration	Personnel	Outreach Plan	\$22,763.86	Personnel Wages and Fringe Benefits Outreach Specialist – about 223hrs Ag Program Coordinator – about 68hrs Ag Program Manager – about 73hrs
B1. Personnel Salary and Wages, and Fringe Benefits - Administration	Personnel	Project Verification & Progress Reporting	\$52,706.80	Personnel Wages and Fringe Benefits Ag Program Coordinator – about 800hrs Conservation Planner – about 40hrs
B1. Personnel Salary and Wages, and Fringe Benefits - Administration	Personnel	Training and Communication	\$32,121.30	Personnel Wages and Fringe Benefits: Finance Manager – about 10hrs Administrative Assistant – about 100hrs Ag Program Coordinator – about 400hrs
B2. Personnel Salary and Wages, and Fringe Benefits - Technical Assistance	Personnel	On Farm Project Development	\$12,835.80	Personnel Wages and Fringe Benefits: Ag Program Coordinator – about 190hrs Conservation Planner - about 45hrs
B2. Personnel Salary and Wages, and Fringe Benefits - Technical Assistance	Personnel	Project Implementation	\$36,952.00	Personnel Wages and Fringe Benefits: Ag Program Coordinator – about 560hrs Conservation Planner – about 100hrs
C1: Travel - Administration	Non-Personnel	Mileage	\$1,000.00	Travel required for outreach and project verification.
C2: Travel - Technical Assistance	Non-Personnel	Mileage	\$1,200.00	Mileage for on project development and project implementation



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Category	Item Type	Name	Grant-Funded Amount	Narrative
D2. Supplies and Equipment - Technical Assistance	Non-Personnel	Computers for farmer applications	\$2,000.00	Purchase 2 computers for farmers to use for application development. Since our service area is large, one computer will be located in each location (Placer RCD and Amador RCD)
D2. Supplies and Equipment - Technical Assistance	Non-Personnel	Soil Sampling Equipment	\$3,000.00	Equipment for producers and TAPs to use for soil sampling
E1. Contractual - Administration	Non-Personnel	Mileage	\$2,000.00	Mileage for outreach and project verification
E1. Contractual - Administration	Personnel	On Farm Project Selection and Approval	\$10,978.18	Personnel Wages and Fringe Benefits: Nevada RCD Executive Assistant – about 80hrs Amador TAP – about 67hrs El Dorado TAP – about 67hrs
E1. Contractual - Administration	Personnel	Outreach Plan	\$43,978.18	Personnel Wages and Fringe Benefits: Amador TAP – about 50hrs El Dorado TAP – about 50hrs Translation Service – about 128hrs Contracted Outreach non-partner RCDs – approximately 343hrs Website Development – about 13hrs



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Category	Item Type	Name	Grant-Funded Amount	Narrative
E1. Contractual - Administration	Personnel	Project Verification & Progress Reporting	\$56,455.57	Personnel Wages and Fringe Benefits: Amador TAP – about 312hrs El Dorado TAP – about 50hrs
E1. Contractual - Administration	Personnel	Training and Communication	\$2,663.50	Personnel Wages and Fringe Benefits: Amador TAP – about 25hrs El Dorado TAP – about 25hrs
E2. Contractual - Technical Assistance	Non-Personnel	Mileage	\$1,200.00	TA mileage for On Farm Project Development and Project Implementation
E2. Contractual - Technical Assistance	Personnel	On Farm Project Development	\$31,128.30	Personnel Wages and Fringe Benefits: Amador TAP – about 180hrs El Dorado TAP – about 211hrs
E2. Contractual - Technical Assistance	Personnel	Project Implementation	\$71,682.70	Personnel Wages and Fringe Benefits: Amador TAP – about 540hrs El Dorado TAP – about 615hrs
G1. Indirect Cost - Administration	Non-Personnel	Indirect	\$81,928.15	25% Indirect for all grant Admin Line Items
G2. Indirect Cost - Technical Assistance	Non-Personnel	Indirect	\$39,999.70	25% Indirect for all grant TA Line Items



California Department of Food and Agriculture
Healthy Soils - Block Grant Pilot Program
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Budget Summary

Item	Grant Funding Requested	Percent of Total Funding
Technical Assistance Expense – B2, C2, D2, E2, G2	\$199,998.50	5.00%
Administrative Expense – B1, C1, E1, G1	\$409,640.74	10.24%
On-Farm Projects - A	\$3,390,360.76	84.76%
Total Funding Requested	\$4,000,000.00	100.00%

Memorandum of Understanding
Regarding Completion of the Central Sierra Healthy Soils Program

This Memorandum of Understanding (MOU) is entered into by and among the Placer County Resource Conservation District (Placer RCD), Nevada County Resource Conservation District, Amador County Resource Conservation District, Tuolumne County Resource Conservation District, Sloughouse Resource Conservation District, Lower Cosumnes Resource Conservation District, Georgetown Divide Resource Conservation District, Florin Resource Conservation District, El Dorado County Resource Conservation District, and Calaveras County Resource Conservation District (hereafter known collectively as “Central Sierra Region RCDs”).

RECITALS

WHEREAS, Placer RCD has been awarded funding (hereafter referred to as “Agreement”) from the California Department of Food & Agriculture to complete the *Central Sierra Healthy Soils Program*, (hereafter referred to as “Project”) in partnership with the Central Sierra Region RCDs; and

WHEREAS, each Board of Directors of the Central Sierra Region RCDs will cooperatively work together through this MOU for the purposes of completing the Project; and

WHEREAS, the Project is a multi-jurisdictional effort to provide technical assistance and increase regional implementation of conservation management practices that improve soil health, sequester carbon and reduce atmospheric greenhouse gases (GHGs); and

WHEREAS, the Central Sierra Region RCDs have identified the Project as valuable toward meeting its collective mission and goals; and

WHEREAS, Public Resources Code Section 9408(b) states: Resource Conservation Districts may cooperate with counties and cities on resource issues of local concern. It is the intent of the Legislature to encourage Districts to facilitate cooperation among agencies of government to address resource issues of local concern; and

WHEREAS, Public Resources Code Section 9409 states: The directors may make improvements or conduct operations on public lands, with the cooperation of the agency administering and having jurisdiction thereof, and on private lands, with the consent of the owners thereof, in furtherance of the prevention or control of soil erosion, water conservation and distribution, agricultural enhancement, wildlife enhancement, and erosion stabilization, including, but not limited to, terraces, ditches, levees, and dams or other structures, and the planting of trees, shrubs, grasses, or other vegetation.

TERMS

THEREFORE, the Central Sierra Region RCDs mutually agree as follows:

- 1) The signatories to this MOU commit to cooperatively working together to complete the Project.
- 2) The Central Sierra Region RCDs will adhere to the conditions of the Project as described in Exhibit A (attached hereto and incorporated herein).
- 3) Nothing in this MOU shall obligate any signatory to transfer or commit any funds.

- 4) The signatories to this MOU may terminate, or otherwise amend this MOU at any time by mutual written consent signed by all signatories to this MOU.
- 5) Any signatory may withdraw from this MOU effective upon thirty (30) days written notice to all other signatories. The MOU shall be amended to memorialize the withdrawal.
- 6) This MOU shall terminate when the Project is deemed complete by November 30th, 2027 or by mutual written consent of the Central Sierra Region RCDs, whichever occurs first.
- 7) This MOU will become effective as of the latest date shown below on the signature page.
- 8) Florin Resource Conservation District will allow Central Sierra Region RCDs to work within their district boundaries for the Project but will not be required to allocate staff time or costs to the Project.
- 9) Placer RCD will provide Project status updates to the Central Sierra Region RCDs Quarterly

IN WITNESS WHEREOF, each undersigned hereby agrees to be an active participant in the “**Central Sierra Healthy Soils Program**” and agrees to comply with the terms of this MOU as of the effective date.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Claudia Smith - President, Board of Directors

Date: _____

NEVADA COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Jim Drew - President, Board of Directors

Date: _____

AMADOR COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Steve Q. Cannon - President, Board of Directors

Date: _____

TUOLUMNE COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
 Kirk Ford - Chair, Board of Directors

Date: _____

SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT

By: _____
Herb Garms - Chair, Board of Directors

Date: _____

LOWER COSUMNES RESOURCE CONSERVATION DISTRICT

By: _____
President, Board of Directors

Date: _____

GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT

By: _____
Tim Palmer - President, Board of Directors

Date: _____

FLORIN RESOURCE CONSERVATION DISTRICT

By: _____
Tom Nelson - Chair, Board of Directors

Date: _____

EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
Chuck Mitchell - President, Board of Directors

Date: _____

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

By: _____
Julia Marsili - President, Board of Directors

Date: _____

Attachments:

Exhibit A: Placer RCD Funding Agreement with the California Department of Food & Agriculture

Exhibit A

**PLACER RCD FUNDING AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF FOOD &
AGRICULTURE**

Notice of Exemption

Appendix E

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

County Clerk
County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

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

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: (check one):

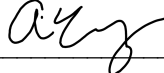
- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

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

If filed by applicant:

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

Signature:  _____ Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

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

Date Received for filing at OPR: _____

