



**Regular Board Meeting of The Placer County Resource Conservation
District Board of Directors**

**August 27, 2024
11641 Blocker Drive
Auburn, CA 95603
Second floor conference room
4:00pm**

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

Join Zoom Meeting:

<https://us02web.zoom.us/j/85944070059?pwd=baVCk7mGaAo2Qsr2kjYpLWhBUQGPCU.1>

Dial in: (669) 900- 9128

Meeting ID: 859 4407 0059

Passcode: 624499

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) APPROVAL OF AGENDA
- 4) PUBLIC COMMENT

This time is provided so that people may speak to the board on any item not on this agenda. Public comments are limited to 5 minutes. The board cannot act on items not included on this agenda.

- 5) APPROVAL OF PREVIOUS MINUTES

- Regular Board Meeting – June 25, 2024
- Special Board Meeting- August 21, 2024

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

6) FINANCIAL REPORTS

- Unaudited Fiscal Year 2024 (FY24) Year-end Financial Reports
- Unaudited July 2024 Financial Reports

The board will be given an update by the Administration and Finance Director on recent financial management activities and will review and may act to accept/deny the Placer County Resource Conservation District (Placer RCD, District) FY24 Financial Reports and July 2024

7) AGENCY REPORT

8) BUSINESS:

New Business:

- a. Other Postemployment Benefits of the Placer County Resource Conservation District as of June 30, 2023 and GASB 75 Report for the Fiscal Year ending June 30, 2024
The board will be given a presentation by MacLeod Watts regarding the actuarial report, Other Postemployment Benefits of the Placer County Resource Conservation District as of June 30, 2023 and GASB 75 Report for the Fiscal Year ending June 30, 2024
- b. Director's Reports
The board will be given an update on District activities by the Forestry Director and Community & Conservation Director
- c. Placer County Resource Conservation District Draft FY25 Annual Budget
The Board will review and may act to approve the Placer RCD Draft FY25 Annual Budget
- d. Grants Update
The board will be updated on recent grant awards and opportunities
- e. Surplus Item/Equipment Disposal
The board will discuss and may act to approve the disposal of the 2017 Ford F-450 crew cab truck
- f. Placer RCD Organizational Chart
The board will review and may act to approve the updated Placer RCD Organizational Chart

- g. Resolution 24-03 A Resolution of the Board of Directors of the Placer County Resource Conservation District to Delegate Limited Authorities to the Administration & Finance Director
The board will review and may act to adopt Resolution 24-03
- h. Update of Policy Documents Indicating Obsolete or Incorrect Position Titles
The board may act to approve District staff to update any District policies that indicate incorrect or obsolete position titles including but not limited to the Employee Policy Handbook, Board By-Laws, Financial Policies, etc.
- i. Fee for Service Policy
The board will review and may act to adopt the Fee for Service Policy
- j. FY25 Placer County Resource Conservation District Fee Schedule
The board will review and may act to adopt the FY25 Placer RCD Fee Schedule
- k. Statement of Investment Policy
The board will review and may act to adopt the Statement of Investment Policy
- l. Capital Assets Policy
The board will review and may act to adopt the Capital Assets Policy
- m. Record Retention and Destruction Policy
The board will review and may act to adopt the Record Retention and Destruction Policy
- n. Indoor Heat Illness Prevention Plan
The board will review and may act to adopt the Indoor Heat Illness Prevention Plan

9) DIRECTORS REPORTS/COMMENTS

10) FUTURE AGENDA ITEMS

11) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
REGULAR MEETING
JUNE 25, 2024**

CALL TO ORDER

The regular meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith, at 4:00 pm in the second-floor conference room at 11641 Blocker Drive in Auburn, CA.

MEMBERS AND OTHERS PRESENT

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

Others Present: Sarah Jones, RCD Executive Director
Kate Espinola, RCD Employee
Andrew Fritz, RCD Employee
Rick Couvrette
Angela Lagneaux

APPROVAL OF AGENDA

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

PUBLIC COMMENT

No comments.

APPROVAL OF MEETING MINUTES

Kristin Lantz moved to approve the amended meeting minutes from the regular meeting held on May 28, 2024. Patti Beard seconded, and the motion passed with 5 ayes and 1 abstained. Correction was: Claudia attended the Ag Tour not the Forestry Tour.

FINANCIAL REPORTS

Kate Espinola presented the May 2024 financial reports. It was disclosed that the monthly reports are subject to change due to any adjusting journal entries that may affect the period of reporting. Patti Beard requested adding page # to reports to follow along easier. Tom Wehri moved to accept financials as presented. Kristin Lantz seconded, and the motion passed unanimously.

AGENCY REPORT

No report was given.

BUSINESS

New Business:

a) Communication and Outreach Presentation

Andrew Fritz presented on the district's communication and outreach activities.

b) California Environmental Quality Act (CEQA) and Notice of Exemption (NOE) for the Mosquito Fire Recovery and Reforestation

Scott Stephenson presented the CEQA and NOE for the Placer County owned Michigan Bluff Cemetery. It was suggested to notify families of the tree removal. Steve Jones moved to approve the CEQA and NOE for the Michigan Bluff Cemetery. Tom Wehri seconded, and the motion passed unanimously.

c) Accounts Receivable Write-Off Policy

Kristin Lantz moved to adopt the Accounts Receivable Write-off Policy with a correction to Section 2. Steve Jones seconded, and the motion passed unanimously. The word period will be changed to periodical.

d) Workplace Violence Prevention Plan

Tom Wehri moved to adopt the Workplace Violence Prevention Plan with changes as requested. Patti Beard seconded, and the motion passed unanimously. The word "patients" will be removed on Page 2.

e) Emergency Action Plan

Jon Jue moved to adopt the Emergency Action Plan with revisions. Kristin Lantz seconded, and the motion passed unanimously. Emergency Action Plan will be updated to include the Chipper Warehouse location evacuation route. It will also include scenarios for railroad emergencies/ fumes and explosions. The contact information will be updated quarterly.

f) Public Records Request Policy

Tom Wehri moved to adopt the Public Records Request Policy. Kristin Lantz seconded, and the motion passed unanimously.

g) Education and Outreach Coordinator

This job description will replace the Community Engagement and Outreach Specialist position. Kristin Lantz moved to approve the Education and Outreach Coordinator job description. Steve Jones seconded, and the motion passed unanimously.

Regular meeting ended to enter closed session at 5:14 pm

1. GOVERNMENT CODE 54957 (§ (b)(1)) – PERSONNEL DISCUSSION
Discussion of performance and pay rate of Community Engagement and Outreach Specialist.

Closed session ended at 5:17 pm

Report Out: The Community Engagement and Outreach Specialist was promoted to Education and Outreach Coordinator.

DIRECTORS COMMENTS

Tom Wehri reported that CARCD has a special meeting that he will attend.

Jon Jue reported he sat on the interview panel for the Forestry Manager position.

The Board watched the Forestry Tour Video produced by Placer County.

FUTURE AGENDA ITEMS

Future agenda items: Org Chart, Investment Policy, Fee for Service Policy and Retention Policy.

ADJOURNMENT

The regular meeting was adjourned at 5:25 pm. Kristin Lantz moved to adjourn the regular meeting. Jon Jue seconded, and the motion passed unanimously. The next regular meeting is scheduled for July 23, 2024, 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
SPECIAL MEETING
AUGUST 21, 2024**

CALL TO ORDER

The special meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Vice Chair Steve Jones, at 4:01 at 11641 Blocker Drive Ste. 120 in Auburn, CA.

MEMBERS AND OTHERS PRESENT

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

Director Absent: Claudia Smith

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

APPROVAL OF AGENDA

Patti Beard moved to approve the agenda. Jon Jue seconded, and the motion passed unanimously.

BUSINESS

New Business:

a) Update on FY23-24 Year End Financial Status

Donna Thomassen presented the Budget vs. Unaudited Actuals report, dated 8/21/24. Discussion Only.

b) Review of PRCD Draft FY24-25 Annual Budget

Donna Thomassen presented the project budget sheets completed by staff then reviewed the draft annual budget. Discussion Only.

c) Review of Draft Financial Policies

The Board reviewed the Capital Asset Policy, Fee for Service Policy, and Statement of Investment Policy. Discussion Only.

ADJOURNMENT

The special meeting was adjourned at 5:20 pm. Tom Wehri moved to adjourn the regular meeting. Jon Jue seconded, and the motion passed unanimously. The next regular meeting is scheduled for August 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

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

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
CONTRIBUTED SUPPORT				
Chipping Service Contributions	62,725.00	80,000.00	-17,275.00	78.41 %
Federal Grants/Contracts	83,724.59	237,000.00	-153,275.41	35.33 %
Foundation/Trust Grants	85,086.23	47,882.36	37,203.87	177.70 %
State Grants	3,493,548.70	4,131,319.27	-637,770.57	84.56 %
Total CONTRIBUTED SUPPORT	3,725,084.52	4,496,201.63	-771,117.11	82.85 %
EARNED REVENUES				
Administrative Fees (Indirect Cost)	489,162.88	549,881.20	-60,718.32	88.96 %
County Contracts/Fees	359,043.26	355,885.00	3,158.26	100.89 %
HPTR Taxes	1,321.05		1,321.05	
Interest Income - Operations	19,301.22	2,000.00	17,301.22	965.06 %
Prior Year Revenue	3,364.91		3,364.91	
Property Tax Revenues	536,175.31	516,566.41	19,608.90	103.80 %
Special District - Income	97,867.52	71,704.88	26,162.64	136.49 %
State Contracts/Fees	5,592.78	5,593.94	-1.16	99.98 %
Surplus Equipment Revenue	45,753.50	10,148.50	35,605.00	450.84 %
Total EARNED REVENUES	1,557,582.43	1,511,779.93	45,802.50	103.03 %
Uncategorized Income	141.43		141.43	
Total Income	\$5,282,808.38	\$6,007,981.56	\$ -725,173.18	87.93 %
GROSS PROFIT	\$5,282,808.38	\$6,007,981.56	\$ -725,173.18	87.93 %
Expenses				
EXPENSES				
Accounting, Bookkeeping & Audit	21,850.00	19,000.00	2,850.00	115.00 %
Bank Charges & C/C Fees	1,844.09	999.00	845.09	184.59 %
Contractual Services				
Grants/Agreements/Projects	2,884,112.81	3,534,770.32	-650,657.51	81.59 %
Match - Contractual	116.50		116.50	
Total Grants/Agreements/Projects	2,884,229.31	3,534,770.32	-650,541.01	81.60 %
Operations	17,375.35	17,960.00	-584.65	96.74 %
Total Contractual Services	2,901,604.66	3,552,730.32	-651,125.66	81.67 %
Copier Lease	1,544.40	1,544.40	0.00	100.00 %
Education & Training Fees	17,210.75	57,375.00	-40,164.25	30.00 %
Equipment				
Equipment Approved by Grantor	50,111.66	60,000.00	-9,888.34	83.52 %
Equipment for Shop > \$500	3,959.29	12,000.00	-8,040.71	32.99 %
Total Equipment	54,070.95	72,000.00	-17,929.05	75.10 %
Insurance - Health Active	209,406.04	233,230.00	-23,823.96	89.79 %
Insurance - Workmen's Compensation	25,710.81	40,020.00	-14,309.19	64.24 %
Insurance Liability	36,553.80	33,659.05	2,894.75	108.60 %
Insurance-Health Retirees	32,424.40	34,200.00	-1,775.60	94.81 %
LAFCO Fees	2,695.24	2,695.24	0.00	100.00 %

Placer Resource Conservation District

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

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Legal Fees	17,251.58	20,000.00	-2,748.42	86.26 %
Materials & Supplies	210.21		210.21	
Field Supplies	16.80		16.80	
Fuel	21,725.40	35,000.00	-13,274.60	62.07 %
Grants/Agreements/Programs	23,957.73	82,905.00	-58,947.27	28.90 %
Office Supplies	4,064.66	22,500.00	-18,435.34	18.07 %
Shop Supplies & Equipment < \$500	2,292.04	6,000.00	-3,707.96	38.20 %
Uniforms/Safety	5,874.86	4,000.00	1,874.86	146.87 %
Total Materials & Supplies	58,141.70	150,405.00	-92,263.30	38.66 %
Meals and Entertainment	5,063.50	5,500.00	-436.50	92.06 %
Membership Dues	7,882.00	8,885.00	-1,003.00	88.71 %
Other Grant/Program Costs	27,808.70	42,571.00	-14,762.30	65.32 %
Payroll Expenses				
Accrued Leave Payout due to Separation	1,304.44	20,000.00	-18,695.56	6.52 %
Leave Wages; Holiday/Vacation/Sick/Comp	164,819.32	100,000.00	64,819.32	164.82 %
Payroll Admin Cost (County)	9,068.16	9,068.16	0.00	100.00 %
Payroll Tax Expense	92,568.93	99,669.18	-7,100.25	92.88 %
PERS	96,477.26	103,296.00	-6,818.74	93.40 %
Professional Development Leave	29,119.06	50,000.00	-20,880.94	58.24 %
Wages	981,603.99	1,173,791.61	-192,187.62	83.63 %
Total Payroll Expenses	1,374,961.16	1,555,824.95	-180,863.79	88.38 %
Postage & Mail Delivery	492.58	500.00	-7.42	98.52 %
Printing & Copying	3,002.14	3,200.00	-197.86	93.82 %
Property Tax Admin	8,482.51	8,433.05	49.46	100.59 %
Rent Expense	76,093.40	59,549.60	16,543.80	127.78 %
Repair & Maintenance	6,876.39	14,000.00	-7,123.61	49.12 %
Sponsorships	500.00	1,000.00	-500.00	50.00 %
Subscriptions	20,844.54	24,119.32	-3,274.78	86.42 %
Telephone (Cell) Stipends	5,995.00	6,960.00	-965.00	86.14 %
Travel & Mileage	19,175.00	29,499.50	-10,324.50	65.00 %
Unfunded Retirement Plan Expenses	26,924.00	26,224.00	700.00	102.67 %
Utilities				
PG&E	7,242.67	18,560.00	-11,317.33	39.02 %
Phone/Internet	11,974.19	13,600.00	-1,625.81	88.05 %
Trash Service	819.96	1,600.00	-780.04	51.25 %
Total Utilities	20,036.82	33,760.00	-13,723.18	59.35 %
Total EXPENSES	4,984,446.16	6,037,884.43	-1,053,438.27	82.55 %
Uncategorized Expense	-11.56		-11.56	
Total Expenses	\$4,984,434.60	\$6,037,884.43	\$ -1,053,449.83	82.55 %
NET OPERATING INCOME	\$298,373.78	\$ -29,902.87	\$328,276.65	-997.81 %
NET INCOME	\$298,373.78	\$ -29,902.87	\$328,276.65	-997.81 %

**Placer Resource Conservation District
Budget vs. UNAUDITED Actuals: FY24**

	Total 10 - Operations				Chipper Cost Share				ALL GRANTS				ATWOOD				Total			
									Total 40- Temporarily Restricted Funds				Total 50-Fee for Services							
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income																				
CONTRIBUTED SUPPORT	0.00	0.00	0.00				0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Chipping Service Contributions	0.00	0.00	0.00		62,725.00	80,000.00	-17,275.00	78.41%	0.00	0.00	0.00		0.00	0.00	0.00		62,725.00	80,000.00	-17,275.00	78.41%
Federal Grants/Contracts	0.00	0.00	0.00				0.00		83,724.59	237,000.00	-153,275.41	35.33%	0.00	0.00	0.00		83,724.59	237,000.00	-153,275.41	35.33%
Foundation/Trust Grants	0.00	0.00	0.00				0.00		84,689.56	47,882.36	36,807.20	176.87%	0.00	0.00	0.00		84,689.56	47,882.36	36,807.20	176.87%
State Grants	0.00	0.00	0.00				0.00		3,493,548.70	4,131,319.27	-637,770.57	84.56%	0.00	0.00	0.00		3,493,548.70	4,131,319.27	-637,770.57	84.56%
Total CONTRIBUTED SUPPORT	\$ 0.00	\$ 0.00	\$ 0.00		\$ 62,725.00	\$ 80,000.00	-\$ 17,275.00	78.41%	\$ 3,661,962.85	\$ 4,416,201.63	-\$ 754,238.78	82.92%	\$ 0.00	\$ 0.00	\$ 0.00		\$ 3,724,687.85	\$ 4,496,201.63	-\$ 771,513.78	82.84%
EARNED REVENUES	0.00	0.00	0.00				0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Administrative Fees (Indirect Cost)	0.00	0.00	0.00				0.00		489,128.54	549,881.20	-60,752.66	88.95%	0.00	0.00	0.00		489,128.54	549,881.20	-60,752.66	88.95%
County Contracts/Fees	0.00	0.00	0.00				0.00		359,043.26	355,885.00	3,158.26	100.89%	0.00	0.00	0.00		359,043.26	355,885.00	3,158.26	100.89%
HPTR Taxes	1,321.05	0.00	1,321.05				0.00		0.00	0.00	0.00		0.00	0.00	0.00		1,321.05	0.00	1,321.05	
Interest Income - Operations	19,301.22	2,000.00	17,301.22	965.06%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		19,301.22	2,000.00	17,301.22	965.06%
Prior Year Revenue	0.00	0.00	0.00		3,321.49		3,321.49		43.42	0.00	43.42		0.00	0.00	0.00		3,364.91	0.00	3,364.91	
Property Tax Revenues	536,175.31	516,566.41	19,608.90	103.80%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		536,175.31	516,566.41	19,608.90	103.80%
Special District - Income	7,375.32	0.00	7,375.32		2,000.00		2,000.00		78,962.32	67,704.88	11,257.44	116.63%	5,700.00	4,000.00	1,700.00	142.50%	94,038.63	71,704.88	22,333.75	131.15%
State Contracts/Fees	0.00	0.00	0.00				0.00		5,592.78	5,593.94	-1.16	99.98%	0.00	0.00	0.00		5,592.78	5,593.94	-1.16	99.98%
Surplus Equipment Revenue	0.00	0.00	0.00		45,753.50	10,148.50	35,605.00	450.84%	0.00	0.00	0.00		0.00	0.00	0.00		45,753.50	10,148.50	35,605.00	450.84%
Total EARNED REVENUES	\$ 564,172.90	\$ 518,566.41	\$ 45,606.49	108.79%	\$ 51,074.99	\$ 10,148.50	\$ 40,926.49	503.28%	\$ 932,770.32	\$ 979,065.02	-\$ 46,294.70	95.27%	\$ 5,700.00	\$ 4,000.00	\$ 1,700.00	142.50%	\$ 1,553,719.20	\$ 1,511,779.93	\$ 41,939.27	102.77%
Uncategorized Income	141.43	0.00	141.43				0.00		0.00	0.00	0.00		0.00	0.00	0.00		141.43	0.00	141.43	
Total Income	\$ 564,314.33	\$ 518,566.41	\$ 45,747.92	108.82%	\$ 113,799.99	\$ 90,148.50	\$ 23,651.49	126.24%	\$ 4,594,733.17	\$ 5,395,266.65	-\$ 800,533.48	85.16%	\$ 5,700.00	\$ 4,000.00	\$ 1,700.00	142.50%	\$ 5,278,548.48	\$ 6,007,981.56	-\$ 729,433.08	87.86%
Gross Profit	\$ 564,314.33	\$ 518,566.41	\$ 45,747.92	108.82%	\$ 113,799.99	\$ 90,148.50	\$ 23,651.49	126.24%	\$ 4,594,733.17	\$ 5,395,266.65	-\$ 800,533.48	85.16%	\$ 5,700.00	\$ 4,000.00	\$ 1,700.00	142.50%	\$ 5,278,548.48	\$ 6,007,981.56	-\$ 729,433.08	87.86%
Expenses																				
EXPENSES	0.00	0.00	0.00				0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Accounting, Bookkeeping & Audit	21,850.00	19,000.00	2,850.00	115.00%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		21,850.00	19,000.00	2,850.00	115.00%
Bank Charges & C/C Fees	277.06	99.00	178.06	279.86%	1,567.03	900.00	667.03	174.11%	0.00	0.00	0.00		0.00	0.00	0.00		1,844.09	999.00	845.09	184.59%
Contractual Services	0.00	0.00	0.00				0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Grants/Agreements/Projects	0.00	4,275.00	-4,275.00	0.00%		9,804.85	-9,804.85	0.00%	2,883,192.81	3,519,730.47	-636,537.66	81.92%	920.00	960.00	-40.00	95.83%	2,884,112.81	3,534,770.32	-650,657.51	81.59%
Match - Contractual	116.50	0.00	116.50				0.00		0.00	0.00	0.00		0.00	0.00	0.00		116.50	0.00	116.50	
Total Grants/Agreements/Projects	\$ 116.50	\$ 4,275.00	-\$ 4,158.50	2.73%	\$ 0.00	\$ 9,804.85	-\$ 9,804.85	0.00%	\$ 2,883,192.81	\$ 3,519,730.47	-\$ 636,537.66	81.92%	\$ 920.00	\$ 960.00	-\$ 40.00	95.83%	\$ 2,884,229.31	\$ 3,534,770.32	-\$ 650,541.01	81.60%
Operations	17,375.35	17,960.00	-584.65	96.74%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		17,375.35	17,960.00	-584.65	96.74%
Total Contractual Services	\$ 17,491.85	\$ 22,235.00	-\$ 4,743.15	78.67%	\$ 0.00	\$ 9,804.85	-\$ 9,804.85	0.00%	\$ 2,883,192.81	\$ 3,519,730.47	-\$ 636,537.66	81.92%	\$ 920.00	\$ 960.00	-\$ 40.00	95.83%	\$ 2,901,604.66	\$ 3,552,730.32	-\$ 651,125.66	81.67%
Copier Lease	1,544.40	1,544.40	0.00	100.00%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		1,544.40	1,544.40	0.00	100.00%
Education & Training Fees	16,274.31	57,375.00	-41,100.69	28.36%			0.00		936.44	0.00	936.44		0.00	0.00	0.00		17,210.75	57,375.00	-40,164.25	30.00%
Equipment	0.00	0.00	0.00				0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
Equipment Approved by Grantor	0.00	0.00	0.00				0.00		50,111.66	60,000.00	-9,888.34	83.52%	0.00	0.00	0.00		50,111.66	60,000.00	-9,888.34	83.52%
Equipment for Shop > \$500	0.00	0.00	0.00		3,959.29	12,000.00	-8,040.71	32.99%	0.00	0.00	0.00		0.00	0.00	0.00		3,959.29	12,000.00	-8,040.71	32.99%
Total Equipment	\$ 0.00	\$ 0.00	\$ 0.00		\$ 3,959.29	\$ 12,000.00	-\$ 8,040.71	32.99%	\$ 50,111.66	\$ 60,000.00	-\$ 9,888.34	83.52%	\$ 0.00	\$ 0.00	\$ 0.00		\$ 54,070.95	\$ 72,000.00	-\$ 17,929.05	75.10%
Indirect and Administrative Fees	-484,283.39	-571,647.05	87,363.66	84.72%			0.00		484,283.39	571,424.20	-87,140.81	84.75%	0.00	222.85	-222.85	0.00%	0.00	0.00	0.00	250.06%
Insurance - Health Active	209,406.04	233,230.00	-23,823.96	89.79%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		209,406.04	233,230.00	-23,823.96	89.79%
Insurance - Workmen's Compensation	25,710.81	40,020.00	-14,309.19	64.24%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		25,710.81	40,020.00	-14,309.19	64.24%
Insurance Liability	22,691.84	20,491.05	2,200.79	110.74%			0.00		13,955.47	0.00	13,955.47		0.00	0.00	0.00		36,553.80	33,659.05	2,894.75	108.60%
Insurance-Health Retirees	32,424.40	34,200.00	-1,775.60	94.81%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		32,424.40	34,200.00	-1,775.60	94.81%
LAFCO Fees	2,695.24	2,695.24	0.00	100.00%			0.00		0.00	0.00	0.00		0.00	0.00	0.00		2,695.24	2,695.24	0.00	100.00%

	Total 10 - Operations				Chipper Cost Share				ALL GRANTS Total 40- Temporarily Restricted Funds				ATWOOD Total 50-Fee for Services				Total				
Legal Fees	17,251.58	20,000.00	-2,748.42	86.26%				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,251.58	20,000.00	-2,748.42	86.26%	
Materials & Supplies	210.21	0.00	210.21				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.21	0.00	210.21		
Field Supplies	16.80	0.00	16.80				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.80	0.00	16.80		
Fuel	-2,056.50	0.00	-2,056.50				0.00	0.00	0.00	23,781.90	35,000.00	-11,218.10	67.95%	0.00	0.00	0.00	21,725.40	35,000.00	-13,274.60	62.07%	
Grants/Agreements/Programs	239.76	4,040.00	-3,800.24	5.93%	241.18	241.18				23,476.79	78,850.00	-55,373.21	29.77%	0.00	15.00	-15.00	0.00%	23,957.73	82,905.00	-58,947.27	28.90%
Office Supplies	3,544.85	21,900.00	-18,355.15	16.19%	21.44	21.44				498.37	600.00	-101.63	83.06%	0.00	0.00	0.00	4,064.66	22,500.00	-18,435.34	18.07%	
Shop Supplies & Equipment < \$500	0.00	0.00	0.00		1,619.69	1,619.69				672.35	6,000.00	-5,327.65	11.21%	0.00	0.00	0.00	2,292.04	6,000.00	-3,707.96	38.20%	
Uniforms/Safety	1,154.64	0.00	1,154.64		1,696.41	4,000.00	-2,303.59	42.41%		3,023.81	0.00	3,023.81		0.00	0.00	0.00	5,874.86	4,000.00	1,874.86	146.87%	
Total Materials & Supplies	\$ 3,109.76	\$ 25,940.00	-\$ 22,830.24	11.99%	\$ 3,578.72	\$ 4,000.00	-\$ 421.28	89.47%	\$ 51,453.22	\$ 120,450.00	-\$ 68,996.78	42.72%	\$ 0.00	\$ 15.00	-\$ 15.00	0.00%	\$ 58,141.70	\$ 150,405.00	-\$ 92,263.30	38.66%	
Meals and Entertainment	2,348.17	5,500.00	-3,151.83	42.69%			0.00			2,715.33	0.00	2,715.33		0.00	0.00	0.00	5,063.50	5,500.00	-436.50	92.06%	
Membership Dues	7,882.00	8,885.00	-1,003.00	88.71%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	7,882.00	8,885.00	-1,003.00	88.71%	
Other Grant/Program Costs	0.90	0.00	0.90		2,954.85	20,000.00	-17,045.15	14.77%		24,852.95	22,571.00	2,281.95	110.11%	0.00	0.00	0.00	27,808.70	42,571.00	-14,762.30	65.32%	
Payroll Expenses	0.00	0.00	0.00				0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
Accrued Leave Payout due to Separation	1,304.44	20,000.00	-18,695.56	6.52%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	1,304.44	20,000.00	-18,695.56	6.52%	
Fringe Benefit Allocation	-323,042.00	-402,132.93	79,090.93	80.33%	57,261.49	-57,261.49	0.00%			322,358.92	343,982.21	-21,623.29	93.71%	683.08	889.23	-206.15	76.82%	0.00	0.00	0.00	-21.15%
Leave Wages; Holiday/Vacation/Sick/Comp	164,819.32	100,000.00	64,819.32	164.82%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	164,819.32	100,000.00	64,819.32	164.82%	
Payroll Admin Cost (County)	9,068.16	9,068.16	0.00	100.00%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	9,068.16	9,068.16	0.00	100.00%	
Payroll Tax Expense	92,568.93	99,669.18	-7,100.25	92.88%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	92,568.93	99,669.18	-7,100.25	92.88%	
PERS	96,477.26	103,296.00	-6,818.74	93.40%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	96,477.26	103,296.00	-6,818.74	93.40%	
Professional Development Leave	19,061.74	50,000.00	-30,938.26	38.12%			0.00			10,057.32	0.00	10,057.32		0.00	0.00	0.00	29,119.06	50,000.00	-20,880.94	58.24%	
Wages	319,012.41	372,540.69	-53,528.28	85.63%	608.02	100,458.73	-99,850.71	0.61%		659,601.29	698,879.27	-39,277.98	94.38%	2,382.27	1,912.92	469.35	124.54%	981,603.99	1,173,791.61	-192,187.62	83.63%
Total Payroll Expenses	\$ 379,270.26	\$ 352,441.10	\$ 26,829.16	107.61%	\$ 608.02	\$ 157,720.22	-\$ 157,112.20	0.39%	\$ 992,017.53	\$ 1,042,861.48	-\$ 50,843.95	95.12%	\$ 3,065.35	\$ 2,802.15	\$ 263.20	109.39%	\$ 1,374,961.16	\$ 1,555,824.95	-\$ 180,863.79	88.38%	
Postage & Mail Delivery	492.58	500.00	-7.42	98.52%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	492.58	500.00	-7.42	98.52%	
Printing & Copying	2,868.94	3,200.00	-331.06	89.65%			0.00			133.20	0.00	133.20		0.00	0.00	0.00	3,002.14	3,200.00	-197.86	93.82%	
Property Tax Admin	8,482.51	8,433.05	49.46	100.59%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	8,482.51	8,433.05	49.46	100.59%	
Rent Expense	50,249.40	49,649.60	599.80	101.21%			0.00			25,844.00	9,900.00	15,944.00	261.05%	0.00	0.00	0.00	76,093.40	59,549.60	16,543.80	127.78%	
Repair & Maintenance	275.00	0.00	275.00		671.24	671.24				5,930.15	14,000.00	-8,069.85	42.36%	0.00	0.00	0.00	6,876.39	14,000.00	-7,123.61	49.12%	
Sponsorships	0.00	1,000.00	-1,000.00	0.00%			0.00			500.00	0.00	500.00		0.00	0.00	0.00	500.00	1,000.00	-500.00	50.00%	
Subscriptions	19,650.53	24,119.32	-4,468.79	81.47%			0.00			1,194.01	0.00	1,194.01		0.00	0.00	0.00	20,844.54	24,119.32	-3,274.78	86.42%	
Telephone (Cell) Stipends	5,915.00	6,480.00	-565.00	91.28%			0.00			80.00	480.00	-400.00	16.67%	0.00	0.00	0.00	5,995.00	6,960.00	-965.00	86.14%	
Travel & Mileage	1,008.43	9,250.00	-8,241.57	10.90%			0.00			18,166.57	20,249.50	-2,082.93	89.71%	0.00	0.00	0.00	19,175.00	29,499.50	-10,324.50	65.00%	
Unfunded Retirement Plan Expenses	26,924.00	26,224.00	700.00	102.67%			0.00			0.00	0.00	0.00		0.00	0.00	0.00	26,924.00	26,224.00	700.00	102.67%	
Utilities	0.00	0.00	0.00				0.00			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		
PG&E	3,261.85	12,960.00	-9,698.15	25.17%			0.00			3,980.82	5,600.00	-1,619.18	71.09%	0.00	0.00	0.00	7,242.67	18,560.00	-11,317.33	39.02%	
Phone/Internet	6,010.97	7,200.00	-1,189.03	83.49%			0.00			5,963.22	6,400.00	-436.78	93.18%	0.00	0.00	0.00	11,974.19	13,600.00	-1,625.81	88.05%	
Trash Service	0.00	0.00	0.00				0.00			819.96	1,600.00	-780.04	51.25%	0.00	0.00	0.00	819.96	1,600.00	-780.04	51.25%	
Total Utilities	\$ 9,272.82	\$ 20,160.00	-\$ 10,887.18	46.00%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,764.00	\$ 13,600.00	-\$ 2,836.00	79.15%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,036.82	\$ 33,760.00	-\$ 13,723.18	59.35%			
Total EXPENSES	\$ 401,084.44	\$ 421,024.71	-\$ 19,940.27	95.26%	\$ 13,245.64	\$ 217,593.07	-\$ 204,347.43	6.09%	\$ 4,566,130.73	\$ 5,395,266.65	-\$ 829,135.92	84.63%	\$ 3,985.35	\$ 4,000.00	-\$ 14.65	99.63%	\$ 4,984,446.16	\$ 6,037,884.43	-\$ 1,053,438.27	82.55%	
Uncategorized Expense	0.00	0.00	0.00				0.00			0.00	0.00	0.00		0.00	0.00	0.00	-11.56	0.00	-11.56		
Total Expenses	\$ 401,084.44	\$ 421,024.71	-\$ 19,940.27	95.26%	\$ 13,245.64	\$ 217,593.07	-\$ 204,347.43	6.09%	\$ 4,566,130.73	\$ 5,395,266.65	-\$ 829,135.92	84.63%	\$ 3,985.35	\$ 4,000.00	-\$ 14.65	99.63%	\$ 4,984,434.60	\$ 6,037,884.43	-\$ 1,053,449.83	82.55%	
Net Operating Income	\$ 163,229.89	\$ 97,541.70	\$ 65,688.19	167.34%	\$ 100,554.35	-\$ 127,444.57	\$ 227,998.92	-78.90%	\$ 28,602.44	\$ 0.00	\$ 28,602.44		\$ 1,714.65	\$ 0.00	\$ 1,714.65		\$ 294,113.88	-\$ 29,902.87	\$ 324,016.75	-983.56%	
Net Income	\$ 163,229.89	\$ 97,541.70	\$ 65,688.19	167.34%	\$ 100,554.35	-\$ 127,444.57	\$ 227,998.92	-78.90%	\$ 28,602.44	\$ 0.00	\$ 28,602.44		\$ 1,714.65	\$ 0.00	\$ 1,714.65		\$ 294,113.88	-\$ 29,902.87	\$ 324,016.75	-983.56%	
									Billable Hours Difference					Contract Crosses FY							

Placer Resource Conservation District

Profit and Loss Comparison

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (PY)
Income		
CONTRIBUTED SUPPORT		
Chipping Service Contributions	62,725.00	80,130.00
Collaborative Sponsorships		15,052.49
Federal Grants/Contracts	83,724.59	68,839.87
Foundation/Trust Grants	85,086.23	107,358.31
Inkind - Cash		225.00
State Grants	3,493,548.70	1,800,159.52
Total CONTRIBUTED SUPPORT	3,725,084.52	2,071,765.19
EARNED REVENUES		
Administrative Fees (Indirect Cost)	489,162.88	320,908.34
County Contracts/Fees	359,043.26	452,486.24
HPTR Taxes	1,321.05	927.25
Interest Income - Operations	19,301.22	5,550.95
Prior Year Revenue	3,364.91	
Property Tax Revenues	536,175.31	506,241.04
Special District - Income	97,867.52	62,471.25
State Contracts/Fees	5,592.78	387,366.29
Surplus Equipment Revenue	45,753.50	41,294.00
Towed/Track Chipper Rental Income		8,409.22
Total EARNED REVENUES	1,557,582.43	1,785,654.58
Uncategorized Income	141.43	20.00
Total Income	\$5,282,808.38	\$3,857,439.77
GROSS PROFIT	\$5,282,808.38	\$3,857,439.77
Expenses		
EXPENSES		
Accounting, Bookkeeping & Audit	21,850.00	13,652.50
Bad debt expense		540.00
Bank Charges & C/C Fees	1,844.09	892.12
Contractual Services		
Grants/Agreements/Projects	2,884,112.81	1,868,222.67
Match - Contractual	116.50	68.00
Total Grants/Agreements/Projects	2,884,229.31	1,868,290.67
Operations	17,375.35	16,205.72
Total Contractual Services	2,901,604.66	1,884,496.39
Copier Lease	1,544.40	1,544.40
Debt Service Interest		5,945.00
Depreciation & Amortization		57,306.00
Depreciation Leased Assets		17,975.00
Education & Training Fees	17,210.75	13,398.34

Placer Resource Conservation District

Profit and Loss Comparison

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (PY)
Equipment		
Equipment Approved by Grantor	50,111.66	5,000.57
Equipment for Shop > \$500	3,959.29	0.00
Office Equipment		-431.80
Total Equipment	54,070.95	4,568.77
Insurance - Health Active	209,406.04	188,301.24
Insurance - Workmen's Compensation	25,710.81	22,542.91
Insurance Liability	36,553.80	28,805.02
Insurance-Health Retirees	32,424.40	31,860.80
Investment Fees (PARS)	0.00	0.29
LAFCO Fees	2,695.24	4,150.10
Legal Fees	17,251.58	12,260.50
Materials & Supplies	210.21	
Field Supplies	16.80	69.94
Fuel	21,725.40	27,296.10
Grants/Agreements/Programs	23,957.73	27,152.85
Office Supplies	4,064.66	9,237.18
Shop Supplies & Equipment < \$500	2,292.04	11,776.21
Uniforms/Safety	5,874.86	1,906.77
Total Materials & Supplies	58,141.70	77,439.05
Meals and Entertainment	5,063.50	4,017.54
Membership Dues	7,882.00	8,097.00
OPEB Expense		-58,908.00
Other Grant/Program Costs	27,808.70	6,036.51
Payroll Expenses		
Accrued Leave Payout due to Separation	1,304.44	
Leave Wages; Holiday/Vacation/Sick/Comp	164,819.32	125,185.57
Payroll Admin Cost (County)	9,068.16	7,159.30
Payroll Tax Expense	92,568.93	75,267.90
PERS	96,477.26	77,367.66
Professional Development Leave	29,119.06	
Wages	981,603.99	850,929.76
Match - Wages		407.91
Total Wages	981,603.99	851,337.67
Total Payroll Expenses	1,374,961.16	1,136,318.10
Pension Contribution Expenses		-200,524.00
Postage & Mail Delivery	492.58	409.31
Match - Postage		3.37
Total Postage & Mail Delivery	492.58	412.68
Printing & Copying	3,002.14	14,175.59

Placer Resource Conservation District

Profit and Loss Comparison

July 2023 - June 2024

	TOTAL	
	JUL 2023 - JUN 2024	JUL 2022 - JUN 2023 (PY)
Property Tax Admin	8,482.51	7,990.14
Rent Expense	76,093.40	30,932.64
Repair & Maintenance	6,876.39	23,837.75
Sponsorships	500.00	500.00
Subscriptions	20,844.54	14,117.11
Telephone (Cell) Stipends	5,995.00	4,640.00
Travel & Mileage	19,175.00	21,433.90
Match - Mileage		21.26
Total Travel & Mileage	19,175.00	21,455.16
Unfunded Retirement Plan Expenses	26,924.00	37,387.00
Utilities		
PG&E	7,242.67	8,845.67
Phone/Internet	11,974.19	11,122.55
Trash Service	819.96	1,535.58
Total Utilities	20,036.82	21,503.80
Total EXPENSES	4,984,446.16	3,437,667.45
Uncategorized Expense	-11.56	11.56
Total Expenses	\$4,984,434.60	\$3,437,679.01
NET OPERATING INCOME	\$298,373.78	\$419,760.76
NET INCOME	\$298,373.78	\$419,760.76

Placer Resource Conservation District

Balance Sheet
As of July 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Mechanics Bank	4,663.40
Placer County Checking	2,268,518.01
Total Bank Accounts	\$2,273,181.41
Accounts Receivable	
Accounts Receivable	855,122.38
Accounts Receivable - Unbilled	558.09
Total Accounts Receivable	\$855,680.47
Other Current Assets	
Def Outflows - OPEB	62,920.00
Def Outflows - Pension	262,754.00
Prepaid Expenses	3,540.00
Prepaid Rent	110.00
Total Prepaid Expenses	3,650.00
Security Deposit	6,476.80
Total Other Current Assets	\$335,800.80
Total Current Assets	\$3,464,662.68
Fixed Assets	
Leased Assets	
Leased Asset - Accumulated Depreciation	-17,975.00
Leased Assets - Original	172,557.00
Total Leased Assets	154,582.00
Machinery and Equipment	
Machinery & Equipment - Depreciation	-239,676.00
Machinery & Equipment - Original Cost	706,894.19
Total Machinery and Equipment	467,218.19
Work In Progress	54,358.87
Total Fixed Assets	\$676,159.06
Other Assets	
Grant Retention	1,452.13
Total Other Assets	\$1,452.13
TOTAL ASSETS	\$4,142,273.87

Placer Resource Conservation District

Balance Sheet
As of July 31, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	44,138.28
Total Accounts Payable	\$44,138.28
Other Current Liabilities	
Accrued Leaves Payable	60,533.98
Def Inflows - OPEB	24,470.00
Def Inflows - Pension	43,793.00
Lease Payable	121,399.00
Lease Payable - Current	37,534.00
Salaries and Benefits Payable	752.23
Unearned Revenues	0.00
Due to Placer Sierra Fire Safe Council	33,243.59
Unearned Revenue - CALFire Mosquito 2 HTM#2	233,551.08
Unearned Revenue - CALFire Mosquito 3 Rec & Ref	1,212,053.53
Unearned Revenue - PBPL #8GG19100	1,500.00
Unearned Revenue - Urban & Community Support	650.40
Unearned Revenue Forestry Mentorship Program	6,101.40
Unearned Revenue NACD	26,810.95
Total Unearned Revenues	1,513,910.95
Total Other Current Liabilities	\$1,802,393.16
Total Current Liabilities	\$1,846,531.44
Long-Term Liabilities	
Net OPEB Liability	203,148.00
Net Pension Liability	389,722.00
Total Long-Term Liabilities	\$592,870.00
Total Liabilities	\$2,439,401.44
Equity	
Assigned Funds	442,281.36
Net Assets	950,119.85
Net Investment in Capital Assets	517,226.00
Net Income	-206,754.78
Total Equity	\$1,702,872.43
TOTAL LIABILITIES AND EQUITY	\$4,142,273.87

Placer Resource Conservation District

Profit and Loss

July 2024

	TOTAL
Income	
CONTRIBUTED SUPPORT	
Chipping Service Contributions	6,180.00
Total CONTRIBUTED SUPPORT	6,180.00
EARNED REVENUES	
Interest Income - Operations	7,134.86
Property Tax Revenues	358.97
Total EARNED REVENUES	7,493.83
Total Income	\$13,673.83
GROSS PROFIT	\$13,673.83
Expenses	
EXPENSES	
Bank Charges & C/C Fees	167.76
Contractual Services	
Grants/Agreements/Projects	9,139.32
Total Contractual Services	9,139.32
Copier Lease	128.70
Insurance - Health Active	38,455.64
Insurance - Workmen's Compensation	32,265.04
Insurance Liability	40,025.36
Insurance-Health Retirees	1,843.00
Materials & Supplies	
Grants/Agreements/Programs	109.48
Total Materials & Supplies	109.48
Meals and Entertainment	67.71
Payroll Expenses	
Leave Wages; Holiday/Vacation/Sick/Comp	7,842.75
Payroll Tax Expense	3,117.92
PERS	3,727.38
Professional Development Leave	34.67
Wages	34,391.86
Total Payroll Expenses	49,114.58
Postage & Mail Delivery	204.00
Rent Expense	13,344.80
Subscriptions	4,863.27
Unfunded Retirement Plan Expenses	30,192.00

Placer Resource Conservation District

Profit and Loss

July 2024

	TOTAL
Utilities	
Phone/Internet	507.95
Total Utilities	507.95
Total EXPENSES	220,428.61
Total Expenses	\$220,428.61
NET OPERATING INCOME	\$ -206,754.78
NET INCOME	\$ -206,754.78

Placer Resource Conservation District

Transaction Report

July 1-31, 2024

ACCOUNT	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	FULL NAME	AMOUNT	BALANCE
Mechanics Bank								
Beginning Balance								\$8,506.71
Mechanics Bank	07/01/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$400.00	\$8,906.71
Mechanics Bank	07/01/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$11.20	\$8,895.51
Mechanics Bank	07/02/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$240.00	\$9,135.51
Mechanics Bank	07/02/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$6.72	\$9,128.79
Mechanics Bank	07/03/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$240.00	\$9,368.79
Mechanics Bank	07/03/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$6.72	\$9,362.07
Mechanics Bank	07/04/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$560.00	\$9,922.07
Mechanics Bank	07/04/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$7.04	\$9,915.03
Mechanics Bank	07/05/2024	Deposit		Cheryl Madden	System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$160.00	\$10,075.03
Mechanics Bank	07/05/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$4.48	\$10,070.55
Mechanics Bank	07/07/2024	Deposit		Michael Coulter	System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$80.00	\$10,150.55
Mechanics Bank	07/07/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$2.24	\$10,148.31
Mechanics Bank	07/08/2024	Check	1014	Placer County Treasury	Transferring funds from Mechanics Bank to PC Treasury check signed by Donna Thomassen & Sarah Jones	Mechanics Bank	-\$9,000.00	\$1,148.31
Mechanics Bank	07/08/2024	Deposit		Sean Hampshire	System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$80.00	\$1,228.31
Mechanics Bank	07/08/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$2.24	\$1,226.07
Mechanics Bank	07/09/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$160.00	\$1,386.07
Mechanics Bank	07/09/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$4.48	\$1,381.59
Mechanics Bank	07/10/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$600.00	\$1,981.59
Mechanics Bank	07/10/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$16.80	\$1,964.79
Mechanics Bank	07/11/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$480.00	\$2,444.79
Mechanics Bank	07/11/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$13.44	\$2,431.35
Mechanics Bank	07/12/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$360.00	\$2,791.35
Mechanics Bank	07/12/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$10.08	\$2,781.27
Mechanics Bank	07/14/2024	Deposit		Robert Jarman	System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$80.00	\$2,861.27
Mechanics Bank	07/14/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$2.24	\$2,859.03
Mechanics Bank	07/15/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$160.00	\$3,019.03
Mechanics Bank	07/15/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$4.48	\$3,014.55
Mechanics Bank	07/16/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$280.00	\$3,294.55
Mechanics Bank	07/16/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$7.84	\$3,286.71
Mechanics Bank	07/17/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$280.00	\$3,566.71
Mechanics Bank	07/17/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$7.84	\$3,558.87
Mechanics Bank	07/18/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$420.00	\$3,978.87
Mechanics Bank	07/18/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$11.76	\$3,967.11
Mechanics Bank	07/19/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$240.00	\$4,207.11
Mechanics Bank	07/19/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-	Mechanics Bank	-\$6.72	\$4,200.39

ACCOUNT	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	FULL NAME	AMOUNT	BALANCE
Mechanics Bank	07/21/2024	Deposit		fred pazos	type: Daily. System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$80.00	\$4,280.39
Mechanics Bank	07/21/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$2.24	\$4,278.15
Mechanics Bank	07/24/2024	Check		Elan Card Services, US Bank	Payment for statement dated 6/4/2024	Mechanics Bank	-\$975.55	\$3,302.60
Mechanics Bank	07/24/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$240.00	\$3,542.60
Mechanics Bank	07/24/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$6.72	\$3,535.88
Mechanics Bank	07/25/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$320.00	\$3,855.88
Mechanics Bank	07/25/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$8.96	\$3,846.92
Mechanics Bank	07/26/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$160.00	\$4,006.92
Mechanics Bank	07/26/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$4.48	\$4,002.44
Mechanics Bank	07/28/2024	Deposit		Tom Evans	System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$80.00	\$4,082.44
Mechanics Bank	07/28/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$2.24	\$4,080.20
Mechanics Bank	07/29/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$280.00	\$4,360.20
Mechanics Bank	07/29/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$7.84	\$4,352.36
Mechanics Bank	07/31/2024	Deposit			System-recorded deposit for QuickBooks Payments	Mechanics Bank	\$320.00	\$4,672.36
Mechanics Bank	07/31/2024	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Mechanics Bank	-\$8.96	\$4,663.40
Total for Mechanics Bank							-\$3,843.31	

Placer County Checking								
Beginning Balance								
Placer County Checking	07/01/2024	Bill Payment (Check)	11310325	Amador County RCD		Placer County Checking	-\$9,272.43	\$2,267,496.78
Placer County Checking	07/01/2024	Bill Payment (Check)	11310326	Dudek LLC		Placer County Checking	-\$26,746.63	\$2,258,224.35
Placer County Checking	07/01/2024	Bill Payment (Check)	11310327	Far Western Anthropological Research Group, Inc		Placer County Checking	-\$17,957.28	\$2,231,477.72
Placer County Checking	07/01/2024	Bill Payment (Check)	11310328	Maloney, Kathryn L.		Placer County Checking	-\$950.00	\$2,212,570.44
Placer County Checking	07/01/2024	Bill Payment (Check)	11310329	Christopher W Paulus		Placer County Checking	-\$181.50	\$2,212,388.94
Placer County Checking	07/01/2024	Bill Payment (Check)	11310330	Royal Signs and Graphics		Placer County Checking	-\$90.06	\$2,212,298.88
Placer County Checking	07/01/2024	Bill Payment (Check)	11310331	Timbersmith Corporation		Placer County Checking	-\$125,810.00	\$2,086,488.88
Placer County Checking	07/01/2024	Bill Payment (Check)	11310332	Verizon Wireless		Placer County Checking	-\$453.11	\$2,086,035.77
Placer County Checking	07/01/2024	Bill Payment (Check)	11310333	White, Mark		Placer County Checking	-\$950.00	\$2,085,085.77
Placer County Checking	07/01/2024	Journal Entry	AR June Int posted Ju		Accrual of interest due from PC for June 2024	Placer County Checking	\$2,136.96	\$2,087,222.73
Placer County Checking	07/01/2024	Journal Entry	Stale ck RHedges		State dated check from 12/13/2023; Rachele Hedges; researching contact info now to reissue	Placer County Checking	\$200.00	\$2,087,422.73
Placer County Checking	07/02/2024	Journal Entry	Prop Taxes 7/2/2024		2023/24 Supplemental Apmt #4 06/28/24-07/02/24	Placer County Checking	\$327.18	\$2,087,749.91
Placer County Checking	07/02/2024	Journal Entry	Prop Taxes 7/2/2024		2023/24 Current Unsec Apmt #5 06/28/24-07/02/24	Placer County Checking	\$29.43	\$2,087,779.34
Placer County Checking	07/02/2024	Journal Entry	Prop Taxes 7/2/2024		2023/24 Delinquent Unsecured Apmt #4 06/28/24-07/02/24	Placer County Checking	\$2.36	\$2,087,781.70
Placer County Checking	07/12/2024	Journal Entry	PP01 Paid 7/12/2024		PPO1 Paid 7/12/24; Time worked PY	Placer County Checking	-\$48,209.58	\$2,039,572.12
Placer County Checking	07/16/2024	Bill Payment (Check)	11311886	Placer Land Trust		Placer County Checking	-\$1,636.00	\$2,037,936.12
Placer County Checking	07/16/2024	Bill Payment (Check)	11311888	Red Mountain Resource LLC		Placer County Checking	-\$188,454.05	\$1,849,482.07
Placer County Checking	07/16/2024	Bill Payment (Check)	11311893	Timbersmith Corporation		Placer County Checking	-\$303,340.00	\$1,546,142.07
Placer County Checking	07/16/2024	Bill Payment (Check)	11311887	TeamLogic IT		Placer County Checking	-\$1,020.00	\$1,545,122.07
Placer County Checking	07/16/2024	Bill Payment (Check)	11311883	MacLeod Watts, Inc.		Placer County Checking	-\$2,900.00	\$1,542,222.07
Placer County Checking	07/16/2024	Bill Payment (Check)	11311873	Auburn Creekside LLC		Placer County Checking	-\$4,222.40	\$1,537,999.67
Placer County Checking	07/16/2024	Bill Payment (Check)	11311881	Gwinn Construction		Placer County Checking	-\$2,450.00	\$1,535,549.67
Placer County Checking	07/16/2024	Bill Payment (Check)	11311884	Pacific Gas & Electric		Placer County Checking	-\$621.12	\$1,534,928.55
Placer County Checking	07/16/2024	Bill Payment (Check)	11311890	NAPA Auto Parts		Placer County Checking	-\$72.89	\$1,534,855.66
Placer County Checking	07/16/2024	Bill Payment (Check)	11311889	Reioux, Jerry		Placer County Checking	-\$180.26	\$1,534,675.40
Placer County Checking	07/16/2024	Bill Payment (Check)	11311877	Espinola, Katie P.		Placer County Checking	-\$70.37	\$1,534,605.03
Placer County Checking	07/16/2024	Bill Payment (Check)	11311880	Gresham, Richard		Placer County Checking	-\$893.00	\$1,533,712.03
Placer County Checking	07/16/2024	Bill Payment (Check)	11311879	Georgetown Divide RCD		Placer County Checking	-\$581.40	\$1,533,130.63
Placer County Checking	07/16/2024	Bill Payment (Check)	11311882	Sarah Jones		Placer County Checking	-\$118.53	\$1,533,012.10
Placer County Checking	07/16/2024	Bill Payment (Check)	11311876	Allison Erny		Placer County Checking	-\$150.00	\$1,532,862.10
Placer County Checking	07/16/2024	Bill Payment (Check)	11311875	Cordi Craig		Placer County Checking	-\$560.42	\$1,532,301.68
Placer County Checking	07/16/2024	Bill Payment (Check)	11311885	Brian Pimentel		Placer County Checking	-\$371.24	\$1,531,930.44
Placer County Checking	07/16/2024	Bill Payment (Check)	11311892	Donna Thomassen		Placer County Checking	-\$50.00	\$1,531,880.44
Placer County Checking	07/16/2024	Bill Payment (Check)	11311874	Lewis Campbell		Placer County Checking	-\$793.96	\$1,531,086.48
Placer County Checking	07/16/2024	Bill Payment (Check)	11311895	Liana Vitousek		Placer County Checking	-\$353.79	\$1,530,732.69
Placer County Checking	07/16/2024	Bill Payment (Check)	11311891	Scott Stephenson		Placer County Checking	-\$158.54	\$1,530,574.15
Placer County Checking	07/16/2024	Bill Payment (Check)	11311878	Andrew Fritz		Placer County Checking	-\$560.28	\$1,530,013.87
Placer County Checking	07/16/2024	Check	11311894	Cal Card US Bank		Placer County Checking	-\$1,853.87	\$1,528,160.00
Placer County Checking	07/17/2024	Deposit		Watershed Research & Training Center		Placer County Checking	\$351.70	\$1,528,511.70
Placer County Checking	07/17/2024	Deposit				Placer County Checking	\$240.00	\$1,528,751.70
Placer County Checking	07/17/2024	Deposit		Placer County Treasury		Placer County Checking	\$9,000.00	\$1,537,751.70
Placer County Checking	07/17/2024	Deposit		CA Association of Resource Conservation Districts		Placer County Checking	\$4,515.41	\$1,542,267.11
Placer County Checking	07/17/2024	Deposit		California Department of Forestry & Fire		Placer County Checking	\$14,724.74	\$1,556,991.85
Placer County Checking	07/17/2024	Deposit		California Department of Forestry & Fire		Placer County Checking	\$1,245,000.00	\$2,801,991.85
Placer County Checking	07/17/2024	Deposit		Jack Byers		Placer County Checking	\$80.00	\$2,802,071.85
Placer County Checking	07/24/2024	Bill Payment (Check)	11312976	Miguel A. Garcia PhD, CCA		Placer County Checking	-\$914.82	\$2,801,157.03

ACCOUNT	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	FULL NAME	AMOUNT	BALANCE
Placer County Checking	07/24/2024	Bill Payment (Check)	11312977	Timbersmith Corporation		Placer County Checking	-\$441,312.50	\$2,359,844.53
Placer County Checking	07/24/2024	Journal Entry	PR Liab xfr PC Ckng		Employee w/holding for health insurance transferred held in PR withholding acct July 2023	Placer County Checking	\$4,240.02	\$2,364,084.55
Placer County Checking	07/25/2024	Bill Payment (Check)	11313577	Red Mountain Resource LLC		Placer County Checking	-\$10,235.00	\$2,353,849.55
Placer County Checking	07/25/2024	Bill Payment (Check)	11313575	Latino Leadership Council		Placer County Checking	-\$2,000.00	\$2,351,849.55
Placer County Checking	07/25/2024	Bill Payment (Check)	11313570	Amador County RCD		Placer County Checking	-\$2,190.06	\$2,349,659.49
Placer County Checking	07/25/2024	Bill Payment (Check)	11313576	Nevada County Resource Conservation Dis		Placer County Checking	-\$4,740.00	\$2,344,919.49
Placer County Checking	07/25/2024	Bill Payment (Check)	11313573	Far Western Anthropological Research Group, Inc		Placer County Checking	-\$21,222.98	\$2,323,696.51
Placer County Checking	07/25/2024	Bill Payment (Check)	11313574	Georgetown Divide RCD		Placer County Checking	-\$4,444.44	\$2,319,252.07
Placer County Checking	07/25/2024	Bill Payment (Check)	11313578	Scott Thorne Environ Consult,		Placer County Checking	-\$3,242.02	\$2,316,010.05
Placer County Checking	07/25/2024	Bill Payment (Check)	11313582	White, Mark		Placer County Checking	-\$31.57	\$2,315,978.48
Placer County Checking	07/25/2024	Bill Payment (Check)	11313572	Dudek LLC		Placer County Checking	-\$755.00	\$2,315,223.48
Placer County Checking	07/25/2024	Bill Payment (Check)	11313581	Wave Broadband		Placer County Checking	-\$507.95	\$2,314,715.53
Placer County Checking	07/25/2024	Bill Payment (Check)	11313571	ArchiveSocial, LLC		Placer County Checking	-\$4,397.40	\$2,310,318.13
Placer County Checking	07/25/2024	Check	11313580	Cal Card US Bank		Placer County Checking	-\$1,432.01	\$2,308,886.12
Placer County Checking	07/25/2024	Bill Payment (Check)	11313579	Special District Risk Management Authority		Placer County Checking	-\$72,290.40	\$2,236,595.72
Placer County Checking	07/26/2024	Payment	CS	NRCS		Placer County Checking	\$10,696.02	\$2,247,291.74
Placer County Checking	07/26/2024	Journal Entry	Pay Period 02		RCD Payroll PP#02 period ending, July 12, 2024	Placer County Checking	-\$49,722.76	\$2,197,568.98
Placer County Checking	07/29/2024	Bill Payment (Check)	11312075	Winner Chevrolet - Elk Grove		Placer County Checking	-\$52,157.10	\$2,145,411.88
Placer County Checking	07/31/2024	Bill Payment (Check)	WIRE	CalPers Inc.		Placer County Checking	-\$1,303.00	\$2,144,108.88
Placer County Checking	07/31/2024	Bill Payment (Check)	WIRE	CalPers Inc.		Placer County Checking	-\$28,889.00	\$2,115,219.88
Placer County Checking	07/31/2024	Deposit		CA Dept of Food and Agriculture		Placer County Checking	\$8,014.95	\$2,123,234.83
Placer County Checking	07/31/2024	Deposit		Placer County CEO		Placer County Checking	\$129,891.68	\$2,253,126.51
Placer County Checking	07/31/2024	Deposit		California Department of Forestry & Fire		Placer County Checking	\$8,016.64	\$2,261,143.15
Placer County Checking	07/31/2024	Deposit				Placer County Checking	\$240.00	\$2,261,383.15
Placer County Checking	07/31/2024	Journal Entry	Interest Inc July '24		July 2024 Interest income; Placer Checking pending advance reconciliation	Placer County Checking	\$7,139.45	\$2,268,522.60
Placer County Checking	07/31/2024	Journal Entry	Interest Inc July '24		July 2024 Interest income; Placer Checking pending advance reconciliation	Placer County Checking	-\$4.59	\$2,268,518.01
Total for Placer County Checking							\$1,021.23	
OPEB-PARS								
Beginning Balance								\$0.00
Total for OPEB-PARS							\$0.00	
Placer County PR Withholding Account								
Beginning Balance								\$0.00
Total for Placer County PR Withholding Account							\$0.00	
Petty Cash								
Beginning Balance								\$0.00
Total for Petty Cash							\$0.00	
							-\$2,822.08	

Placer Resource Conservation District							
A/R Aging Detail							
As of July 31, 2024							
Date	Transaction Type	Num	Donor	Department	Due Date	Amount	Open Balance
09/07/2023	Credit Memo	23-982	Jackie Sterk	30 - Board Designated Funds:Chipper Cost Share	09/07/2023	-80.00	-80.00
03/31/2024	Invoice	24-1703	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	03/31/2024	1,095.14	1,095.14
03/31/2024	Invoice	24-1702	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	03/31/2024	5,079.34	5,079.34
04/17/2024	Invoice	24-1690	Randy Ittner	30 - Board Designated Funds:Chipper Cost Share	05/17/2024	80.00	80.00
05/31/2024	Invoice	24-1975	Watershed Research & Training Center	40- Temporarily Restricted Funds:FACNet	05/31/2024	352.21	0.51
06/14/2024	Payment	7142	Ann Bowler		06/14/2024	-80.00	-80.00
06/14/2024	Invoice	24-1990	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23995 WRFS PBPL	06/14/2024	1,083.47	1,083.47
06/27/2024	Invoice	24-2114	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Central Sierra HSP Block Grant	06/27/2024	46,487.79	46,487.79
06/30/2024	Invoice	24-2133	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23903 PBA Hosted Training	06/30/2024	211.67	211.67
06/30/2024	Journal Entry	CAPGAP AR TO 6.30.24	Yolo County RCD		06/30/2024	558.09	558.09
06/30/2024	Invoice	24-2132	Watershed Research & Training Center	40- Temporarily Restricted Funds:FACNet	06/30/2024	1,533.32	1,533.32
06/30/2024	Invoice	24-2029	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	06/30/2024	1,693.82	1,693.82
06/30/2024	Invoice	24-2083	Auburn Recreation District	50-Fee for Services:ARD - Atwood Easement	06/30/2024	1,700.00	1,700.00
06/30/2024	Invoice	24-2067	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21903 PCCF Block Grant	06/30/2024	1,818.86	1,818.86
06/30/2024	Journal Entry	AR June Int PC	Placer County Auditor/Controller		06/30/2024	2,136.96	2,136.96
06/30/2024	Invoice	24-2115	US Fish and Wildlife Services	40- Temporarily Restricted Funds:USF&W Riparian Restoration	06/30/2024	2,692.50	2,692.50
06/30/2024	Invoice	24-2066	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG17186 CF Fire Prevention & Education	06/30/2024	3,678.40	3,678.40
06/30/2024	Invoice	24-2081	Placer County Water Agency - Donor	40- Temporarily Restricted Funds:PCWA - Tank Rebate	06/30/2024	3,729.89	3,729.89
06/30/2024	Invoice	24-2109	Placer County Parks and Open Spaces	40- Temporarily Restricted Funds:PC - Parks Agreement	06/30/2024	3,829.66	3,829.66
06/30/2024	Invoice	24-2028	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	06/30/2024	3,906.35	3,906.35
06/30/2024	Invoice	24-2084	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Healthy Soils Program TA	06/30/2024	4,329.77	4,329.77
06/30/2024	Invoice	24-2112	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	06/30/2024	4,631.08	4,631.08
06/30/2024	Invoice	24-2082	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23995 WRFS PBPL	06/30/2024	6,342.07	6,342.07
06/30/2024	Invoice	24-2069	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21900 Forestry Newsletter, Website & Committee	06/30/2024	7,109.94	7,109.94
06/30/2024	Invoice	24-2110	NRCS	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance	06/30/2024	11,470.73	11,470.73
06/30/2024	Invoice	24-2065	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program	06/30/2024	15,751.70	15,751.70
06/30/2024	Invoice	24-2111	US Forest Service	40- Temporarily Restricted Funds:USFS Mosquito Fire 4 Mosquito Post Fire Disaster Recovery	06/30/2024	17,304.67	17,304.67
06/30/2024	Invoice	24-2064	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning	06/30/2024	27,420.00	27,420.00
06/30/2024	Invoice	24-2052	Placer County CEO	40- Temporarily Restricted Funds:PC - Cooperative Agreement	06/30/2024	30,465.63	30,465.63
06/30/2024	Invoice	24-2113	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Central Sierra HSP Block Grant	06/30/2024	31,846.86	31,846.86
06/30/2024	Invoice	24-2062	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21147 North Fork Phase 1B	06/30/2024	73,812.30	73,812.30
06/30/2024	Invoice	24-2063	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21146 Mosquito Fire 1 Tree Mortality Project	06/30/2024	75,499.65	75,499.65
06/30/2024	Invoice	24-2055	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21153 Calfire Support Services	06/30/2024	218,202.35	218,202.35
06/30/2024	Journal Entry	40FY24 NFP2 Inv/UER A	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA20108 North Fork Phase II	06/30/2024	241,460.04	241,460.04
07/01/2024	Journal Entry	AR June Int posted Ju	Placer County Auditor/Controller		07/01/2024	-2,136.96	-2,136.96
07/09/2024	Invoice	24-2154	Tony Pisanu	30 - Board Designated Funds:Chipper Cost Share	07/09/2024	80.00	80.00
06/18/2024	Invoice	24-1932	Alex Sandvik	30 - Board Designated Funds:Chipper Cost Share	07/18/2024	80.00	80.00
07/19/2024	Invoice	24-2038	The California Fire Science Consortium	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning	07/19/2024	1,500.00	1,500.00
06/27/2024	Invoice	24-1969	Jonathan Dattilo	30 - Board Designated Funds:Chipper Cost Share	07/27/2024	80.00	80.00
06/28/2024	Invoice	24-1978	Jean Vion	30 - Board Designated Funds:Chipper Cost Share	07/28/2024	80.00	80.00
06/30/2024	Invoice	24-2054	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	07/30/2024	7,715.77	7,715.77
07/05/2024	Invoice	24-1996	Stephen Cary	30 - Board Designated Funds:Chipper Cost Share	08/04/2024	720.00	720.00
07/09/2024	Invoice	24-2001	Ludmilla nagel	30 - Board Designated Funds:Chipper Cost Share	08/08/2024	80.00	80.00
07/09/2024	Invoice	24-2002	Greg Olmsted	30 - Board Designated Funds:Chipper Cost Share	08/08/2024	80.00	80.00
07/17/2024	Invoice	24-2035	Rick Domenico	30 - Board Designated Funds:Chipper Cost Share	08/16/2024	80.00	80.00
07/19/2024	Invoice	24-2039	Alan Schostag	30 - Board Designated Funds:Chipper Cost Share	08/18/2024	80.00	80.00
07/30/2024	Invoice	24-2071	Gabriele Windgasse	30 - Board Designated Funds:Chipper Cost Share	08/29/2024	80.00	80.00
07/30/2024	Invoice	24-2070	Daniel Soldano	30 - Board Designated Funds:Chipper Cost Share	08/29/2024	120.00	120.00
07/31/2024	Invoice	24-2075	James Ewan	30 - Board Designated Funds:Chipper Cost Share	08/30/2024	80.00	80.00
07/31/2024	Invoice	24-2076	Kevin Taber	30 - Board Designated Funds:Chipper Cost Share	08/30/2024	80.00	80.00
07/31/2024	Invoice	24-2077	Jeffrey JONES	30 - Board Designated Funds:Chipper Cost Share	08/30/2024	80.00	80.00
						\$ 856,032.17	\$ 855,680.47
							\$ 55,222.80
							Paid
							\$ 800,457.67
							Balance 8/22

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

**Account Report for the Period
6/1/2024 to 6/30/2024**

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

Account Summary

Source	Beginning Balance as of 6/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2024
OPEB	\$226,476.04	\$0.00	\$3,177.78	\$108.72	\$0.00	\$0.00	\$229,545.10
Totals	\$226,476.04	\$0.00	\$3,177.78	\$108.72	\$0.00	\$0.00	\$229,545.10

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.40%	1.37%	13.73%	2.42%	7.09%	5.89%	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
7/1/2023 to 6/30/2024**

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

Account Summary

Source	Beginning Balance as of 7/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2024
OPEB	\$202,966.20	\$0.00	\$27,790.90	\$1,212.00	\$0.00	\$0.00	\$229,545.10
Totals	\$202,966.20	\$0.00	\$27,790.90	\$1,212.00	\$0.00	\$0.00	\$229,545.10

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.40%	1.37%	13.73%	2.42%	7.09%	5.89%	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
7/1/2024 to 7/31/2024

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

Account Summary

Source	Beginning Balance as of 7/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2024
OPEB	\$229,545.10	\$0.00	\$5,252.56	\$111.02	\$0.00	\$0.00	\$234,686.64
Totals	\$229,545.10	\$0.00	\$5,252.56	\$111.02	\$0.00	\$0.00	\$234,686.64

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

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	2.29%	7.18%	13.53%	3.06%	7.44%	6.22%	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

MacLeod Watts

July 8, 2024

Donna Thomassen
Administration & Finance Manager
Placer County Resource Conservation District
11641 Blocker Dr., Suite 120
Auburn, CA 95603

Re: Other Postemployment Benefits of the Placer County Resource Conservation District
June 30, 2023, OPEB Valuation and GASB 75 Information for FYE June 30, 2024

Dear Ms. Thomassen:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the Placer County Resource Conservation District. This is MacLeod Watt's first valuation report prepared for the District regarding this OPEB liability.

The primary purposes of this report are to:

1. Remeasure plan liabilities as of June 30, 2023, in accordance with GASB 75's biennial valuation requirement,
2. Develop Actuarially Determined Contributions (ADCs) for prefunding plan benefits,
3. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2024.

The liabilities calculated in this report assume that the District's annual OPEB contributions will continue to be at least 100% of each year's Actuarially Determined Contribution. We assume that OPEB trust assets will remain in PARS Balanced HighMark PLUS portfolio. We based the valuation on the retiree data, details on plan benefits and trust information reported to us by the District. Please review our summary of this information to ensure that it is consistent with your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to perform this valuation. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

Enclosure



Placer County Resource Conservation District

Actuarial Valuation of Other
Post-Employment Benefit Programs
As of June 30, 2023

& GASB 75 Report for the Fiscal Year Ending
June 30, 2024

Submitted July 2024

MacLeod Watts

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A. Executive Summary

This report presents the results of our June 30, 2023, actuarial valuation and other post-employment benefit liabilities for the Placer County Resource Conservation District. This is our first valuation report prepared for this plan. The purpose of the report is to provide information about this plan as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the District's fiscal year ending June 30, 2024.

Important background information regarding the valuation process can be found in Appendix 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary discuss the valuation results in detail and present various exhibits appropriate for disclosures under GASB 75.

At this time, we anticipate that the June 30, 2023, valuation results will be adjusted (rolled forward) to prepare the GASB 75 report for the District's fiscal year ending June 30, 2025. If there are any material changes to eligibility or benefits provided, however, a new valuation may be required instead.

OPEB Obligations of the District

Access to health coverage and/or premium payments for retirees may create an OPEB liability to be reported under GASB 75. This is a closed plan covering only 3 retirees and their spouses. We considered the following potential types of liabilities in this case.

- **Explicit subsidy liabilities:** As noted above, the District provides reimburses these retirees for medical expenses for the retiree and/or spouse up to a maximum of \$950 per month. This benefit is described further in Supporting Information, Section 2.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when premiums are developed using blended active and retiree claims experience. In this plan, no eligible plan members are permitted to enroll in medical coverage offered by the District. Accordingly, there is no implicit subsidy liability applicable in this valuation.

OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate which reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District has been and is expected to continue contributing each year in an amount greater than or equal to the Actuarially Determined Contribution. With the District's approval, the discount rate used for accounting purposes and to develop Actuarially Determined Contributions for plan funding is 6.45%. Information on how this rate was determined is provided on page 9, Expected Return on Trust Assets.



Executive Summary

(Continued)

Actuarial Assumptions

We selected the mortality table from the most recent mortality studies completed by the Society of Actuaries for retired public employees. We also applied our most current mortality improvement scale to project future mortality improvement. Because current monthly benefits for the retirees are currently at or very close to the maximum fixed dollar benefit, we assumed future benefits would be at the maximum level and applied no future increases to those maximum benefits.

Please note that that this program is closed to any future retirees.

We emphasize that this actuarial valuation provides a projection of future results based on our assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2024
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022, to June 30, 2023
Valuation Date	June 30, 2023

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2024

The plan's impact on Net Position on the measurement date can be summarized as follows.

Items	For Reporting At Fiscal Year Ending June 30, 2024
Total OPEB Liability	\$ 354,536
Fiduciary Net Position	(202,966)
Net OPEB Liability	\$ 151,570
<i>Adjustment for Deferred Resources:</i>	
Deferred (Outflows)	(55,566)
Deferred Inflows	20,005
Impact on Statement of Net Position	\$ 116,009
OPEB Expense, FYE 6/30/2024	\$ (16,265)



Executive Summary

(Concluded)

Updates Since the Prior Report

This is the first valuation we have prepared for the District. No benefit changes were reported to MacLeod Watts since the June 2022 valuation was prepared. We estimated “plan experience”, the difference from expected plan liability projected from the prior valuation. We updated certain assumptions used to project the OPEB liability and estimated the impact of these changes. Investment experience, the difference between actual and expected return on trust assets, was also determined.

The Net OPEB Liability on the current measurement date is lower than that reported one year ago. Section C presents the new valuation results and provides additional information on the impact of the new assumptions and plan experience. See *Recognition Period for Deferred Resources* on page 10 for details on how these changes are recognized.

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



B. Valuation Process

This valuation is based on retiree data and benefits provided to us by the District and clarified in various related communications. A summary of the census data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While the data was reviewed for reasonableness, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In developing the projected benefit values and liabilities in a situation where there are only retirees, we first determine an expected benefit stream over each retiree’s anticipated future lifetime. We discount the value of each future expected benefit payment back to the valuation date, using the discount rate to develop the present value of these benefits as of the valuation date. The present value of benefits payable for each retiree reflects expected trends in the cost of those benefits and the assumptions as to the expected date(s) those benefits will be paid.

The combined present value for all retirees forms the Present Value of Projected Benefits” (PVPB). When there are only retirees in the plan, the PVPB is equal to the “Total OPEB Liability” (TOL).

The District has been prefunding its OPEB liability through an irrevocable trust invested through PARS. The market value of trust assets offsets the Total OPEB Liability. The **Net OPEB Liability (NOL)** represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded.

Please note that projections of future benefits over long periods (in this case, potentially 20 years or more) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Certain actuarial terms and GASB 75 terms may be used interchangeably as we have noted below.

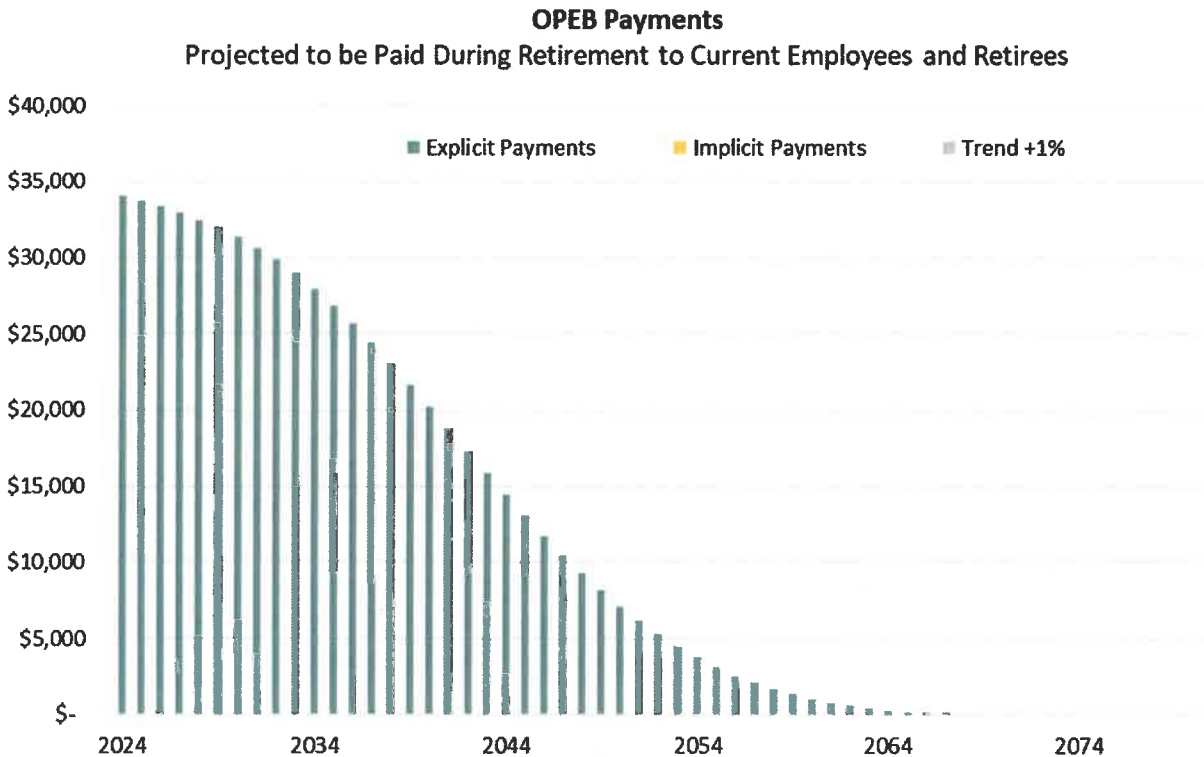
Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost



C. Valuation Results as of June 30, 2023

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2024, valuation. We described the general process for projecting the future benefits to be paid in the preceding Section. The cost of these projected benefits was determined using the actuarial assumptions outlined in Supporting Information, Section 3.

Lifetime subsidized healthcare benefits are provided for a closed group of 3 retirees and their spouses. Please see Supporting Information, Section 2 for details. Amounts shown in the following graph illustrate the annual other post-employment benefits projected to be paid. Because benefits are set to a fixed maximum monthly amount which has not increased in many years, we have assumed no increases in future years.



The first 15 years of benefit payments from the graph above are shown in tabular form on page 18. Liabilities relating to these projected benefits are shown beginning on the following page.



Valuation Results as of June 30, 2023

(Continued)

This chart compares the results measured as of June 30, 2022, and on June 30, 2023.

Valuation Date	6/30/2022	6/30/2023
Fiscal Year Ending	6/30/2023	6/30/2024
Measurement Date	6/30/2022	6/30/2023
Discount rate	5.75%	6.45%
Number of Covered Employees		
Actives	0	0
Retirees	3	3
Total Participants	3	3
Total OPEB Liability (TOL)	390,121	354,536
Fiduciary Net Position	186,973	202,966
Net OPEB Liability	203,148	151,570
Service Cost	-	-

The Net OPEB Liability (NOL) decreased by 51,578 during the measurement period. Some of this change was expected and some was unexpected. The chart reconciles this change.

Reconciliation of Changes During Measurement Period	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 390,121	\$ 186,973	\$ 203,148
Expected Changes During the Period:			
Service Cost	-		-
Interest Cost	21,519		21,519
Expected Investment Income		10,751	(10,751)
Employer Contributions		31,747	(31,747)
Benefit Payments	(31,747)	(31,747)	-
Total Expected Changes During the Period	(10,228)	10,751	(20,979)
Expected at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 379,893	\$ 197,724	\$ 182,169
Unexpected Changes During the Period:			
<i>Change Due to Investment Experience</i>		5,242	(5,242)
<i>Change Due to Plan Experience</i>	300		300
<i>Assumption Changes:</i>			
Change in Assumed Trust Return/Discount Rate	(19,803)		
Mortality & Other Miscellaneous Changes	(5,854)		
Total Change Due to Assumption Changes	(25,657)		(25,657)
Total Unexpected Changes During the Period	(25,357)	5,242	(30,599)
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 354,536	\$ 202,966	\$ 151,570



D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2024. The District is classified for GASB 75 purposes as a single employer.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2024 <i>Measurement Date is June 30, 2023</i>	District
<i>Items Impacting Net Position:</i>	
Total OPEB Liability	\$ 354,536
Fiduciary Net Position	<u>(202,966)</u>
Net OPEB Liability (Asset)	151,570
<i>Deferred (Outflows) Due to:</i>	
Assumption Changes	-
Plan Experience	-
Investment Experience	(23,142)
Deferred Contributions	(32,424)
<i>Deferred Inflows Due to:</i>	
Assumption Changes	-
Plan Experience	-
Investment Experience	<u>20,005</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 116,009</u>
<i>Items Impacting OPEB Expense:</i>	
Service Cost	\$ -
Cost of Plan Changes	-
Interest Cost	21,519
Expected Earnings on Assets	(10,751)
<i>Recognition of Deferred Outflows:</i>	
Assumption Changes	-
Plan Experience	300
Investment Experience	8,031
<i>Recognition of Deferred (Inflows):</i>	
Assumption Changes	(25,657)
Plan Experience	-
Investment Experience	<u>(9,707)</u>
OPEB Expense, FYE 6/30/2024	<u>\$ (16,265)</u>



Accounting Information

(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2023	6/30/2024	Change During Period
	6/30/2022	6/30/2023	
Total OPEB Liability	\$ 390,121	\$ 354,536	\$ (35,585)
Fiduciary Net Position	<u>(186,973)</u>	<u>(202,966)</u>	<u>(15,993)</u>
Net OPEB Liability (Asset)	203,148	151,570	(51,578)
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	-	-	-
Plan Experience	-	-	-
Investment Experience	(31,173)	(23,142)	8,031
Deferred Contributions	(31,747)	(32,424)	(677)
<i>Deferred Inflows Due to:</i>			
Assumption Changes	-	-	-
Plan Experience	-	-	-
Investment Experience	<u>24,470</u>	<u>20,005</u>	<u>(4,465)</u>
Impact on Statement of Net Position	<u>\$ 164,698</u>	<u>\$ 116,009</u>	<u>\$ (48,689)</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2023	\$ 164,698
OPEB Expense (Income)	(16,265)
Employer Contributions During Fiscal Year	<u>(32,424)</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 116,009</u>

OPEB Expense

Employer Contributions During Fiscal Year	\$ 32,424
Deterioration (Improvement) in Net Position	<u>(48,689)</u>
OPEB Expense (Income), FYE 6/30/2024	<u>\$ (16,265)</u>



Accounting Information

(Continued)

Change in Fiduciary Net Position During the Measurement Period

	District
Fiduciary Net Position at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 186,973
Changes During the Period:	
Investment Income	15,993
Employer Contributions	31,747
Benefit Payments	(31,747)
Net Changes During the Period	15,993
 Fiduciary Net Position at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	 \$ 202,966

Expected Long-term Return on Trust Assets

In April 2024, PARS published expected returns for their Balanced Portfolio (see chart). The returns assume 2% CPI and no offset for non-imbedded investment related fees. We combined the expected asset class returns and determined the expected portfolio returns to be 6.88% over 5 years and 6.45% over 30 years.

PARS Balanced				
Asset Class	Expected Return		Risk	Allocation
	5 Year	30 Year		
Domestic Equity	7.00%	7.50%	16.0%	47.0%
Core Fixed Income	6.20%	4.70%	5.0%	27.0%
International Developed Equity	8.20%	7.10%	17.0%	7.0%
Short-Term Bonds	5.00%	3.70%	3.0%	6.8%
Cash	3.80%	2.70%	1.0%	4.9%
Emerging Markets Equity	8.60%	7.40%	20.0%	4.0%
REITs	8.40%	7.00%	16.0%	2.0%
High Yield	8.30%	6.80%	9.0%	1.3%

** Expected geometric returns assume 2% CPI and no non-embedded investment fees.*

Non-imbedded fees were estimated to reduce the expected yields by 62 basis points. We adjusted the resulting returns upward by 50 basis points to align with this report’s 2.5% inflation assumption. To determine the expected return for the District’s portfolio we projected expected OPEB payments and using the bifurcated 5 year and 30 year returns we developed the single expected return that resulted in an equivalent liability (6.45%). Because the District is contributing at or above the ADC level each year, we used 6.45% as the discount rate to determine the OPEB liabilities for GASB 75 purposes.



Accounting Information

(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience that differs from what was assumed in the prior year and/or due to assumption changes during the year are recognized over the Expected Average Remaining Service Life (“EARSL”). The period for recognizing differences between expected and actual experience and/or changes in assumptions in a closed plan with no active members, such as this plan, is 1 year.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2024.

Placer County Resource Conservation District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ -
Differences Between Expected and Actual Experience	-	-
Net Difference Between Projected and Actual Earnings on Investments	3,137	-
Deferred Contributions	32,424	-
Total	\$ 35,561	\$ -

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2025	\$ (922)
2026	(1,398)
2027	6,507
2028	(1,050)
2029	-
Thereafter	-



Accounting Information

(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for the fiscal year ending 2024 is 6.45%.

Sensitivity to:			
Change in Discount Rate	Current - 1% 5.45%	Current 6.45%	Current + 1% 7.45%
Total OPEB Liability	383,439	354,536	329,330
Increase (Decrease)	28,903		(25,206)
% Increase (Decrease)	8.2%		-7.1%
Net OPEB Liability (Asset)	180,473	151,570	126,364
Increase (Decrease)	28,903		(25,206)
% Increase (Decrease)	19.1%		-16.6%

No healthcare trend was applied in this valuation since all retirees are subject to a fixed monthly benefit that is assumed never to be increased in future years.



Accounting Information

(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

Results for years since GASB 75 was implemented are shown in the table.

Fiscal Year End June 30	2024	2023	2022	2021	2020
<i>Measurement Date</i>	<i>6/30/2023</i>	<i>6/30/2022</i>	<i>6/30/2021</i>	<i>6/30/2020</i>	<i>6/30/2019</i>
<i>Discount Rate on Measurement Date</i>	<i>6.45%</i>	<i>5.75%</i>		<i>4.00%</i>	<i>4.00%</i>
Total OPEB liability					
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	21,519	16,383		17,312	23,769
Changes of benefit terms	-	-		-	-
Differences between expected and actual experience	300	14,925		-	(26,354)
Changes of assumptions	(25,657)	(34,920)		-	(133,965)
Benefit payments	(31,747)	(31,203)		(27,482)	(22,240)
Net change in total OPEB liability	(35,585)	(34,815)		(10,170)	(158,790)
Total OPEB liability - beginning	390,121	424,936		446,411	605,201
Total OPEB liability - ending (a)	\$ 354,536	\$ 390,121	\$ 424,936	\$ 436,241	\$ 446,411
Plan fiduciary net position					
Contributions - employer	\$ 31,747	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Net investment income	15,993	(29,110)	-	5,326	10,081
Benefit payments	(31,747)	(31,203)	(31,861)	(27,482)	(22,240)
Administrative Expenses	-	(1,272)	-	(990)	-
Net change in plan fiduciary net position	15,993	(30,382)		4,336	10,081
Plan fiduciary net position - beginning	186,973	217,355		167,767	157,686
Plan fiduciary net position - ending (b)	\$ 202,966	\$ 186,973	\$ 217,355	\$ 172,103	\$ 167,767
Net OPEB liability - ending (a) - (b)	\$ 151,570	\$ 203,148	\$ 207,581	\$ 264,138	\$ 278,644
Covered payroll during measurement period	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability as a % of covered payroll	Not applicable; plan covers retirees only				



Accounting Information

(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

(concluded)

Fiscal Year End June 30	2024	2023	2022	2021	2020
<i>Measurement Date</i>	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019
<i>Discount Rate on Measurement Date</i>	6.45%	5.75%		4.00%	4.00%

Summary of methods and assumptions to develop the results shown above:

Valuation Date:	6/30/2023	6/30/2022	**	6/30/2019	
Actuarial cost method	Entry Age Normal Level % Pay	Entry Age Normal Level % Pay	**	Entry Age Normal Level % of pay	
Inflation	2.50%	2.50%	**	3.00%	
Salary increases	Not applicable	Not applicable	**	Not applicable	
Healthcare cost trend rates	N/A; fixed benefit caps have been reached	6.5% initial trending to 4.5% ultimate	**	5.9% initial trending to 5.0% ultimate	6.0% initial trending to 5.0% ultimate
Investment rate of return	6.45%	5.75%	**	4.00%	4.00%
Retirement age	N/A retirees only	N/A retirees only	**	Based on CalPERS Experience Study	
Mortality	Pub10 healthy annuitants	CalPERS Experience	**	Based on CalPERS Experience Study	
Mortality Projection	MW Scale 2022	CalPERS Experience	**	Based on CalPERS Experience Study	

** An actuarial valuation was not prepared as of June 30, 2021.



Accounting Information
(Continued)

Schedule of Contributions

Fiscal Year Ending June 30	2024	2023	2022	2021	2020
Actuarially Determined Contribution (ADC)*	\$ 21,035	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Contributions in relation to the ADC	32,424	31,203	31,861	27,482	22,240
Contribution deficiency (excess)	\$ (11,389)	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year (not applicable; plan covers only retirees)	\$ -	\$ -	\$ -	\$ -	\$ -
Percent of ADC contributed	154.14%	100.00%	100.00%	100.00%	100.00%

Notes to Schedule - assumptions used to develop Actuarially Determined Contributions

Valuation Date:	6/30/2023	6/30/2022	**	6/30/2019	
Actuarial cost method	Entry Age Normal Level % Pay	Entry Age Normal Level % Pay	**	Entry Age Normal Level % of pay	
Amortization method	Level Dollar Closed 10 yrs	Closed 30 Yrs	**	Level % of Pay; period unknown	
Amortization period	10 yrs remain	unknown	**	unknown	unknown
Asset valuation method	Market Value	Market Value	**	Market Value	
Inflation	2.50%	2.50%	**	3.00%	
Salary increases	Not applicable	Not applicable	**	Not applicable	
Healthcare cost trend rates	N/A; fixed benefit caps have been reached	6.5% initial trending to 4.5% ultimate	**	5.9% initial trending to 5.0% ultimate	6.0% initial trending to 5.0% ultimate
Investment rate of return	6.45%	5.75%	**	4.00%	4.00%
Retirement age	N/A retirees only	N/A retirees only	**	Based on CalPERS Experience Study	
Mortality	Pub10 healthy annuitants	CalPERS Experience	**	Based on CalPERS Experience Study	
Mortality Projection	MW Scale 2022	CalPERS Experience	**	Based on CalPERS Experience Study	

* We are uncertain whether the ADC amounts for FYE 2023 and earlier are ADCs or simply the retiree benefits paid.

** An actuarial valuation was not prepared as of June 30, 2021.



Information

Changes to Net Position

Details changes to all components of Net Position.

Resource Conservation District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:		
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience
Year Ending 6/30/2023	\$ 390,121	\$ 186,973	\$ 203,148	\$ -	\$ -	\$ 31,173	\$ 31,747	\$ -	\$ -	\$ 24,470
the Period:										
Investment Income	21,519	10,751	21,519							
Contributions		31,747	(10,751)							
Benefit Terms	-		(31,747)							
Assumptions	(31,747)	(31,747)	-							
Changes	(25,657)		(25,657)					25,657		
Investment Experience	300	5,242	300		300	(8,031)				5,242
Deferred Resources			(5,242)		(300)	(8,031)	(31,747)	(25,657)		(9,707)
Resources After Measurement Date							32,424			
Fiscal Year 2023-2024	(35,585)	15,993	(51,578)	-	-	(8,031)	677	-	-	(4,465)
Year Ending 6/30/2024	\$ 354,536	\$ 202,966	\$ 151,570	\$ -	\$ -	\$ 23,142	\$ 32,424	\$ -	\$ -	\$ 20,005
6/30/2023										

Information

Deferred Outflows and Inflows of Resources

The deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2023

Date	Source	Deferred Outflow or (Inflow)				Balance as of Jun 30, 2023	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:								
		Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition		2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	Thereafter		
/2019	Investment Earnings	Decreased	\$ (3,774)	5.00	\$ (755)	\$ -	\$ (754)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
/2020	Investment Earnings	Increased	2,375	5.00	475	475	475	-	-	-	-	-	-	-	-
/2021	Investment Earnings	Decreased	(39,526)	5.00	(7,905)	(15,811)	(7,905)	(7,905)	(7,906)	-	-	-	-	-	-
/2022	Investment Earnings	Increased	37,779	5.00	7,556	22,667	7,556	7,556	7,556	7,555	7,555	-	-	-	-
/2023	Plan Experience	Increased	300	1.00	300	-	300	-	-	-	-	-	-	-	-
/2023	Assumption Changes	Decreased	(25,657)	1.00	(25,657)	-	(25,657)	-	-	-	-	-	-	-	-
/2023	Investment Earnings	Decreased	(5,242)	5.00	(1,048)	(4,194)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,050)	-	-	-

Accounting Information

(Continued)

Detail of District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees and as contributions are made to the OPEB trust. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendices for a description of implicit subsidy plan contributions.

The District reported the following OPEB contributions paid during the measurement period.

For the Measurement Period, Jul 1, 2022 thru Jun 30, 2023	District
Employer	
(a) Contribution To Trust	\$ -
(b) Benefits Paid Directly To or On Behalf of Retirees	31,747
(c) Implicit Subsidy Payment	-
Trust	
(d) Benefits Paid Directly To or On Behalf of Retirees	-
(e) Reimbursements to Employer	-
<i>Total Benefits Paid During the MP, (b)+(c)+(d)</i>	31,747
<i>Employer Contribution During the MP, (a)+(b)+(c)-(e)</i>	31,747

District’s OPEB benefits payments and contributions made after the measurement date but prior to the current fiscal year end in the chart below.

For the Fiscal Year, Jul 1, 2023 thru Jun 30, 2024	District
Employer	
(f) Contribution To Trust	\$ -
(g) Benefits Paid Directly To or On Behalf of Retirees	32,424
(h) Implicit Subsidy Payment	-
Trust	
(i) Benefits Paid Directly To or On Behalf of Retirees	-
(j) Reimbursements to Employer	-
<i>Total Benefits Paid During the Current FY, (g)+(h)+(i)</i>	32,424
<i>Employer Contribution During the Current FY, (f)+(g)+(h)-(j)</i>	32,424



Accounting Information
(Continued)

Projected Benefit Payments (15-year projection)

The following is a projection of other post-employment benefits to be paid on behalf of the current retiree receiving benefits. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

Fiscal Year Ending June 30	Projected Annual Benefits
2024	\$ 34,069
2025	33,756
2026	33,396
2027	32,984
2028	32,510
2029	31,968
2030	31,350
2031	30,648
2032	29,855
2033	28,966
2034	27,979
2035	26,892
2036	25,711
2037	24,442
2038	23,099



Accounting Information
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		203,148		203,148
<i>Deferred Outflow:</i>				
Assumption Changes	-			
Plan Experience	-			
Investment Experience	31,173			
Contribution Subsequent to MD	31,747			
Deferred Outflows			62,920	
<i>Deferred Inflow:</i>				
Assumption Changes		-		
Plan Experience		-		
Investment Experience		24,470		
Deferred Inflows				24,470
Record Benefits Paid to Retirees				
		Debit		Credit
Net OPEB Liability		32,424		
Cash				32,424
Record End of Year				
Updates to OPEB Accounts				
		Debit		Credit
Net OPEB Liability	19,154		19,154	
<i>Deferred Outflow:</i>				
Assumption Changes				
Plan Experience				
Investment Experience		8,031		
Contribution Subsequent to MD	677			
Deferred Outflows				7,354
<i>Deferred Inflow:</i>				
Assumption Changes		-		
Plan Experience		-		
Investment Experience	4,465			
Deferred Inflows			4,465	
OPEB Expense		16,265		16,265



E. Funding Information

Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. The District has been prefunding its OPEB liability by contributing 100% or more of the Actuarially Determined Contribution (ADC) each year.

Different terminology is sometimes used by actuaries and accountants when referring to key liability and expense components. Here are some of these terms which are often interchangeable:

Actuarial Funding Terminology

Present Value of Projected Benefits (PVPB)
Actuarially Accrued Liability (AAL)
Market Value of Assets
Unfunded Actuarially Accrued Liability (UAAL)
Normal Cost

GASB 75 Terminology

N/A; typically not reported for accounting purposes
Total OPEB Liability (TOL)
Fiduciary Net Position
Net OPEB Liability
Service Cost

The District approved development of Actuarially Determined Contributions (ADC) based on the following two components, which are then adjusted with interest to the District’s fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

The ADC determined for the District’s fiscal year ending June 30, 2024, was developed based on the June 30, 2023 actuarial valuation using a 6.45% discount rate. A summary is shown below:

Discount Rate	6.45%
ActuarialAccrued Liability (AAL)	354,536
Actuarial Value of Assets	202,966
Unfunded Actuarial Accrued Liability (UAAL)	151,570
Amortization factor*	7.6704
 Actuarially Determined Contribution for FYE 2024	
Amortization of UAAL	19,760
Normal Cost	-
Interest to Fiscal Year End	1,275
Total ADC	21,035

* Determined on a level dollar basis over a closed 10 year period with 10 years applied for FYE 2024.

The ADC determined on this basis should provide for trust sufficiency, based on the current plan provisions and employee data, if all assumptions are exactly realized *and providing that the District contributes 100% or more of the total ADC each year*. When an agency commits to funding the trust at or above the ADC, GASB 75 allows use of the expected long term trust return to be used as the discount rate in determining the plan liability. Even so, the ADC developed on this basis does not guarantee trust sufficiency due to the non-trivial risk that the assumptions used to determine plan contributions may not be realized.



F. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by Placer County Resource Conservation District for eligible retired participants. We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: July 8, 2024



Catherine L. MacLeod, FSA, FCA, EA, MAAA



Yelena Goleta, Actuarial Analyst



G. Supporting Information

Section 1 - Summary of Employee Data

Active members: There are no active District employees eligible for benefits in this program.

Retired members: As of the June 2023 valuation date, there were 3 retired employees and their spouses eligible for and receiving a subsidy (reimbursement) from the District toward the cost of health coverage.

	Retiree Age	Spouse Age
1	70	74
2	70	62
3	79	77
Average	73	71

Summary of Plan Member Counts	
Number of active plan members	0
Number of inactive plan members currently receiving benefits	3
Number of inactive plan members entitled to but not receiving benefits	0*

* We are not aware of any retirees who are eligible but not currently enrolled.

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The District reported to us that the only OPEB provided is a subsidy toward the cost of retiree medical coverage. Only 3 retirees remain eligible for benefits; this plan is closed to any future participants.

Retirees must secure their own medical coverage for themselves and their spouse. The District reimburses the retirees for the monthly premium cost up to a maximum of \$950 per month for the retiree (including the cost for spouse coverage). This maximum is not expected to ever be increased.

Following the first death, the survivor continues to receive benefits until their death.



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2023
GASB 75 Measurement Date	June 30, 2023 (last day of the current fiscal year)
Fiscal Year End	June 30, 2024

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay ¹
Asset Valuation Method	Market Value of Assets
Participants Valued	Only the current eligible retirees and their spouses are valued. The plan is closed.

Economic Assumptions

Long Term Return on Assets	6.45% as of June 30, 2023, and 5.75% as of June 30, 2022 net of plan investment expenses
Discount Rate	6.45% as of June 30, 2023, and 5.75% as of June 30, 2022
General Inflation Rate	2.5% per year
Salary Increase	Not applicable; there are no active plan members.
Healthcare Trend	Not applicable; retirees are receiving the maximum plan benefit.

Participant Election Assumptions

Participation Rate	Current retirees and their spouses are assumed to continue receiving benefits until their death.
Medicare Eligibility	Absent contrary data, all retirees and their spouses are assumed to be eligible for Medicare Parts A and B at 65.

¹ This is the method required by GASB 75. However, there is no application of payroll for a plan with only retired members.



Supporting Information

(Concluded)

Section 3 - Actuarial Methods and Assumptions

(continued)

Demographic Assumptions

Mortality	Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table for Males
Mortality Improvement	MacLeod Watts Scale 2022 applied generationally from 2010 (see Appendix 2)

Software and Models Used in the Valuation

Actuarial Partner - MacLeod Watts utilizes Actuarial Partner, a licensed actuarial add-in for Microsoft Excel to project future retiree benefit payments and develop the OPEB liabilities presented in this report. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Assumption Changes During the Measurement Period

Trust Return/Discount Rate	The assumed trust return and discount rate used to value the liability was changed from 5.75% as of June 30, 2022, to 6.45% as of June 30, 2023, reflecting updated long-term trust earnings rates provided by PARS in April 2024 as applied to the projected annual benefit cashflows.
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Appendix 1: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Under GASB 45, for actuarial valuations dated prior to March 31, 2015, an exception allowed plan employers with a very small membership in a large “community-rated” healthcare program to avoid reporting of implicit subsidy liability. Following a change in Actuarial Standards of Practice and in accordance with GASB 75 requirements, this exception is no longer available.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends



Important Background Information
(Continued)

in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in estimated retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed; and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information
(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the “Measurement Date”).

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information
(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when estimated retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year’s “implicit subsidy”. Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year’s implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year’s premium expense for active employees.



Important Background Information
(Concluded)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Appendix 2: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position –The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.



Glossary

(Continued)

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



Forestry Director Report – Scott Stephenson, Forestry Director
Prepared 8/23/24

News and Events

- Welcome to Placer RCD's newest team member, Ellen Murphy! Serving as a Grizzly Corps Fellow from '22-'23, Ellen supported Mendocino RCD with forest health improvement, reforestation, and grant writing for wildfire risk reduction and oak woodland enhancement projects. Ellen holds a BA in Environmental Studies/Biology from UCSC. She has an affinity for lizards, is the proud owner of a rabbit named Joseph, and enjoys mountain biking in her free time. I'm very excited to be welcoming Ellen to the team and looking forward to serving alongside her and our forestry team.



Ellen Murphy
Forestry Project Coordinator

- Prescribed Burning on Private Lands (PBPL) 2 Grant approved!
- Lewis Campbell passed the RPF exam!

Mosquito Fire Restoration and Reforestation

Archaeological surveys for non-commercial site prep treatment areas will be completed by the end of August '24. We're focused now on bringing Ellen onboard to the project with next steps to flag and map non-commercial site preparation treatment areas for Fall treatment. RPF consultants are ready to move forward with commercialized operations on approximately 150 acres. First seedling delivery expected December '24.



Scott Stephenson surveying streams for suitable California Red Legged Frog habitat

Fuel Breaks and Forest Health Projects

- North Fork Phase II
 - A couple remaining parcels to chip in the East Weimar Cross Rd community (90% complete)
 - Approx 70 acres of mastication remaining (60% complete)
 - 25 acres of pile burning remaining (90% complete)
 - Placer Land trust to begin treatments this fall (\$150,000-\$200,000 budgeted)
 - Meeting with Bureau of reclamation in August to finalize treatment plan for 80 acres in confluence
 - On target to complete all treatments by March 15, 2025
- Emigrant Gap Demonstration State Forest
 - Herbicide application in progress in post-Gap Fire pine plantation
- Baxter/Kearsarge Fuels Reduction (new Placer Sierra Fuels Reduction Grant)
 - RCD forestry staff completed initial assessment of project area and developed proposed treatments
 - Next steps to obtain landowner agreements
 - Start of operations either Fall of '24, or late Spring/Summer '25
- North Fork Phase I and Placer County Coordinated Fuel Breaks
 - Prepping for pile burning



Excavator feeding cut brush and small trees into high-horsepower chipper

Prescribed Fire Program

We have 4 workshops coming up in October. 2 virtual and 2 in-person. Cordi has been reaching out to landowners within the fuel breaks to prepare for maintenance broadcast burns.



An example low-intensity broadcast burn

Agriculture and Community Department Quarterly Report

Prepared by Andrew Justus-Fritz, Community and Conservation Director

List of Projects/Programs

Atwood Ranch Open Space and Preserve

- Andrew has lead the neighborhood on a “Tour and Talk” to improve community relationships and understanding of the Preserve. ARD is investigating vandalism of the pond.

Forestry and Natural Resources Mentorship Program

- Liana has submitted a workplan for the year with the committee and done well to gain her hiking feet in transition from Allison.

Dry Creek Watershed Red Sesbania Removal Program

- Myatt Consulting is currently removing Red Sesbania from the watershed. Things are going normal and reporting systems have been improved.

Urban and Community

- This ends October 31st. Programmatic elements are ongoing including Community Garden tours, the Living Food Pantry, and technical assistance.

Outreach and Community Engagement

- This continues. In-person events have been lack-luster with very low participation at most events. Liana and Andrew are evaluating future in-person gatherings due to this trend and a because of a reduced Outreach budget for FY25.

Ag Tour

- Ag tour was another big success in April. Andrew will lead the planning for the Ag Tour for 2025, again. There is nothing ongoing at the moment.

Forestry Tour

- The first Forestry Tour was a huge success. Nothing is ongoing with the Forestry Tour at this time.

Stormwater Outreach, Education, and Technical Assistance

- Mark continues to work with Placer County as needed to host and facilitate workshops and provide Placer County with TA.

Improving Equity in Conservation Outreach in California through Collaboration of NRCS and RCD's

- Placer RCD was recently awarded a contract with CARCD to implement activities to improve equity in conservation with NRCS.

Communications Playbook

- Andrew is hoping to develop a communications playbook for the District. This has been put on-hold for the time being.

Central Sierra HSP Block Grant

- In control. 37 producers have been awarded funding. Brian is currently creating contracts for each of the producers.

Landowner Technical Assistance

- Staff continue to provide TA as needed.

PCWA Water Storage Tank Rebate Program

- Brian is continuing to accept applications for the program. It continues to gain popularity.

(WCB) Climate Resilience Through Habitat Restoration on California Lands

- This project is at a stand-still but desperately needs attention.

(CAPGP) Conservation Agriculture Planning Grants Program

- There are three conservation plans to be written for producers. Brian is writing two. Andrew is writing one.

(Funding Opportunity) CDFW Riparian Restoration Direct Funding

- Andrew is attempting to identify time to write a proposal but also waiting for CDFW to provide answers.

CDFA HSP TA

- Brian recently organized a Spanish speaking workshop on soil health that was well attended.

Forestland Steward Newsletter

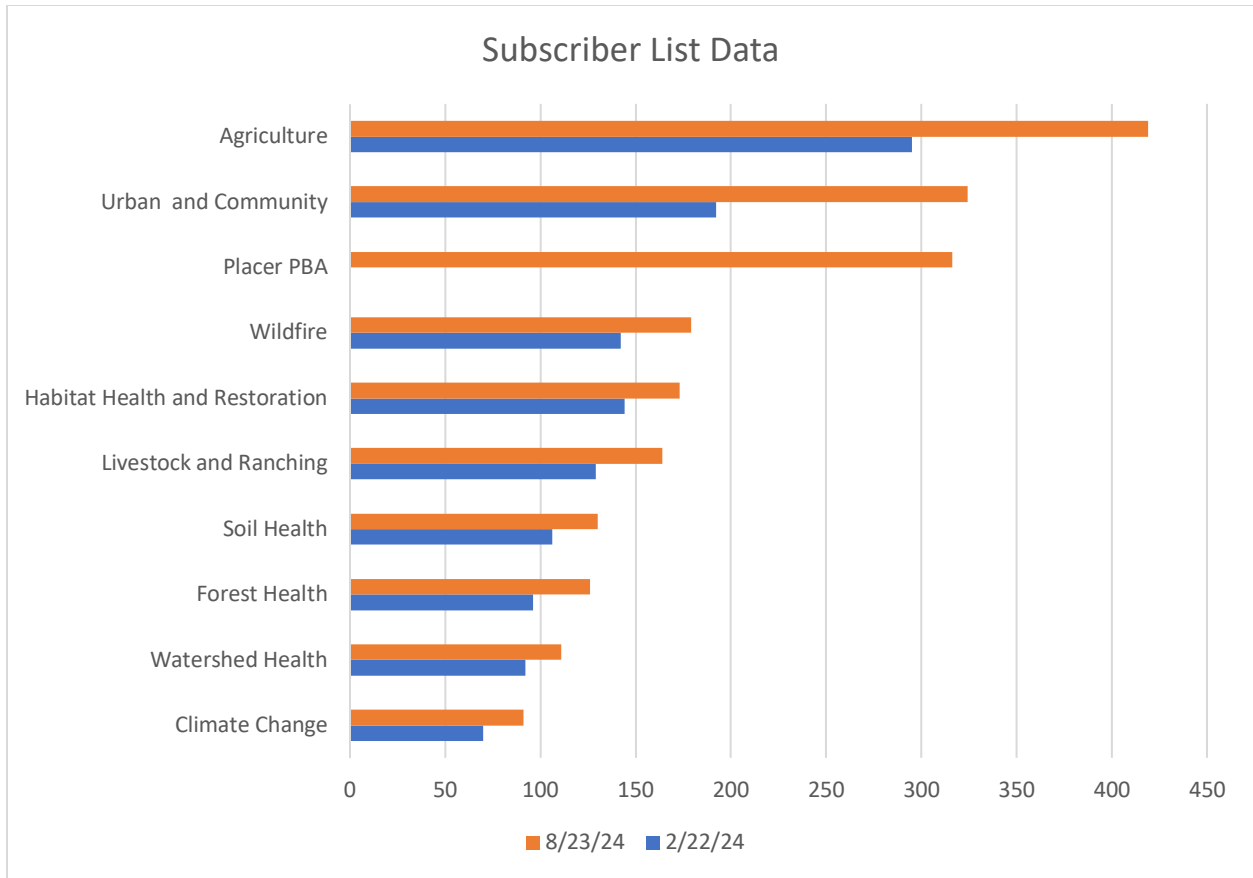
- The Forestland Steward grant was recently awarded additional funding and an extension was granted to allow for another year (3 issues) of the newsletter.

Placer Riparian Restoration

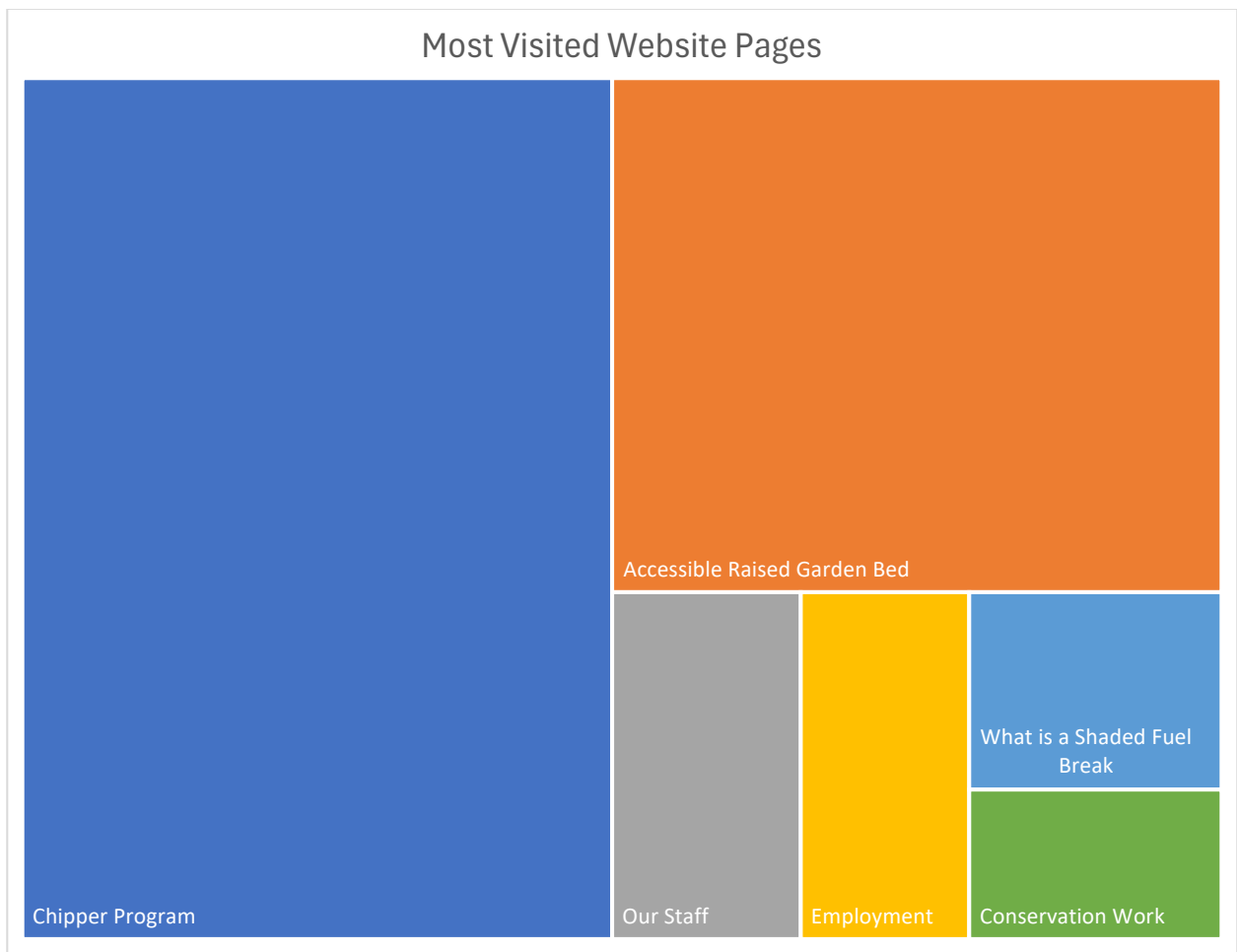
- Myatt Consulting is treating invasive species at Hidden Valley HOA.

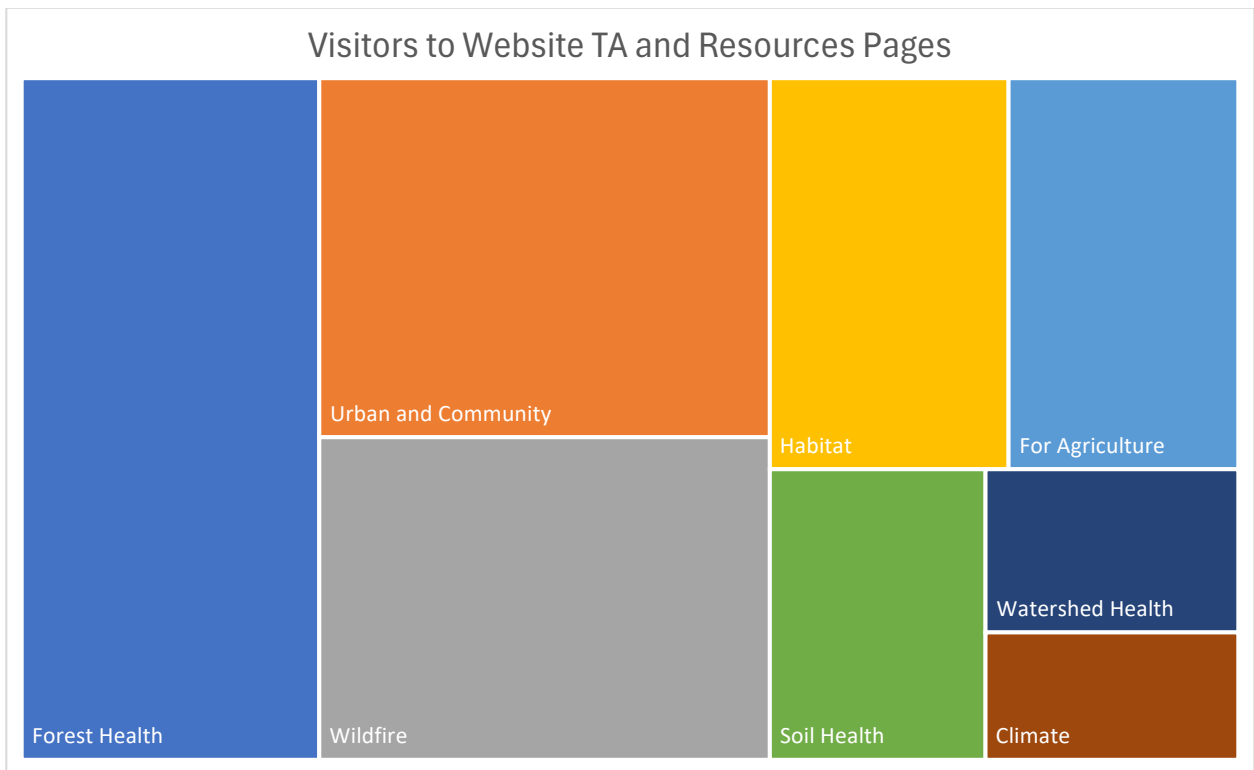
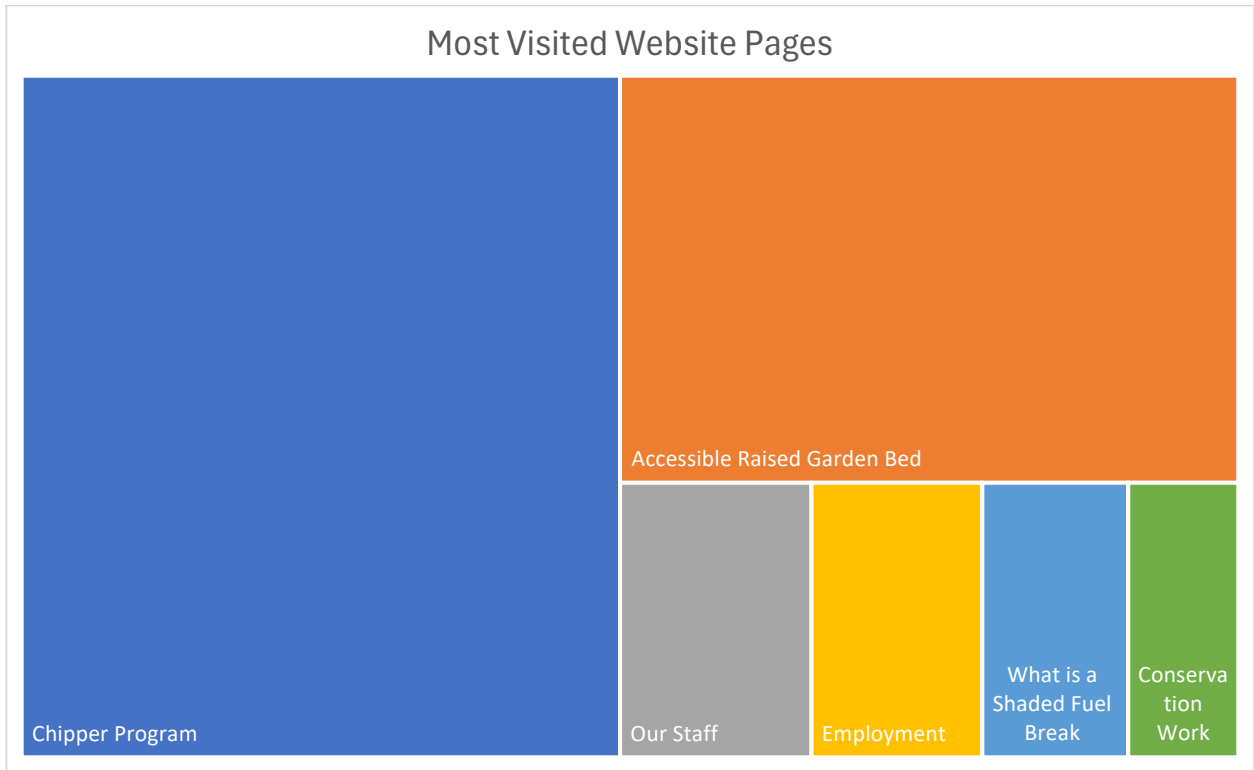
Email Subscriber Metrics

Email subscriber metrics can serve as a barometer of interest within our community on the programs we offer. The graph below illustrates two data sets, the blue from 2/22/2024 and the orange from 8/23/2024 – six months apart. Notably, Urban and Community subscribers increased by 69% whereas Agriculture subscribers increased by 42%. The average increase across each of the categories is 32%. Therefore, Urban and Community is gaining subscribers at over twice the rate of the average.



Website Data





Photos from Events



Figure 1: Pollinator Habitat Workshop at Sidehill Citrus with Xerces Society on 3/27/2024.



Figure 2: Pollinator Habitat Workshop at Sidehill Citrus with Xerces Society on 3/27/2024.



Common Ground Film Screening: Placer RCD was a sponsor. (April 12, 2024)



Tahoe Expedition Academy Pollinator Field Day (April 24, 2024)



Atwood Ranch Open Space and Preserve Tour and Talk (May 23, 2024)



Placer County Community Garden Network Meeting at St. James Community Garden in Lincoln, CA (June 20, 2024)



Placer County Community Garden Tour (June 29, 2024)



Spanish Soil Health Workshop at Natural Trading Company (July 18, 2024)

PLACER RESOURCE CONSERVATION DISTRICT- FY24/25 PROPOSED ANNUAL BUDGET

	DIRECT & IND				
4010 Federal Grants/contracts	\$ 465,304.84	Direct	Indirect	Total 24/25	Expires:
CWSF WUI Grant (USFS to Admin by CF)		\$ 78,612.80	\$ 20,439.33	\$ 99,052.13	
NRCS - LTAA		\$ 48,069.37	\$ 12,498.04	\$ 60,567.41	9/15/2025
USFS Mosquito Post Fire Disaster & Recovery in PC & EDC (Mosquito 4)		\$ 265,847.60	\$ 26,584.76	\$ 292,432.36	5/30/2028
USFWS -Placer County Riparian Restoration		\$ 12,048.13	\$ 1,204.81	\$ 13,252.94	7/31/2027
4020 State Grants	\$ 5,844,283.45				
CF Forestland Newsletter #2		\$ 32,873.70	\$ 4,931.06	\$ 37,804.76	9/30/2025
CF Forestry and National Resource Mentorship Program		\$ 59,290.00	\$ 7,114.80	\$ 66,404.80	3/31/2026
CF Mosquito Fire Hazard Tree Mitigation 1		\$ 207,887.67	\$ 24,936.03	\$ 232,823.70	5/15/2026
CF Mosquito Fire Hazard Tree Mitigation 2		\$ 133,560.00	\$ 16,027.20	\$ 149,587.20	3/15/2026
CF Mosquito Fire Recovery & Reforestation 3		\$ 518,853.00	\$ 62,262.36	\$ 581,115.36	3/31/2029
CF Fire Prevention Education		\$ 58,429.62	\$ 4,674.38	\$ 63,104.00	3/15/2025
CF North Fork Phase IB		\$ 123,257.96	\$ 14,790.96	\$ 138,048.92	3/15/2026
CF North Fork Phase II		\$ 1,963,245.85	\$ 235,589.50	\$ 2,198,835.35	3/15/2025
CF Unit Support Services		\$ 553,536.21	\$ 66,424.34	\$ 619,960.55	3/15/2025
CF Placer County Coordinated Fuelbreak BG		\$ 29,601.60	\$ 3,552.19	\$ 33,153.79	3/31/2026
CALFIRE Placer Sierra Fuels Reduction Program		\$ 288,099.12	\$ 34,571.89	\$ 322,671.01	3/1/2026
CALFIRE PBA Hosted Training & Education		\$ 9,066.50	\$ 906.65	\$ 9,973.15	12/31/2025
CF PBPL Program		\$ 30,313.53	\$ 3,637.62	\$ 33,951.15	3/15/2025
CALFIRE WRFS FSC Community RX Burning		\$ 31,883.00	\$ 3,825.96	\$ 35,708.96	3/31/2026
CDFA - CAPGP		\$ 10,205.70	\$ 2,704.51	\$ 12,910.21	6/14/2025
CDFA Healthy Soils Block Grant		\$ 1,215,039.05	\$ 21,229.76	\$ 1,236,268.81	11/30/2027
CDFA Healthy Soils Program		\$ 15,920.70	\$ 3,184.14	\$ 19,104.84	6/30/2025
WCB Pollinator Habitat		\$ 42,911.06	\$ 9,945.83	\$ 52,856.89	2/28/2027
4050 Foundation Grants	\$ 134,627.79				
CARCD Workforce Development Grant		\$ 16,355.12	\$ 4,088.78	\$ 20,443.90	2/28/2029
CARCD Forestry TA		\$ 14,310.80	\$ 3,327.70	\$ 17,638.50	9/30/2026
FACNet RX Fire Outreach - WRTC		\$ 29,991.40	\$ 7,797.76	\$ 37,789.16	5/2/2025
RCP (Regional Conservation Partnership Prog) (CARCD/NRCS)		\$ 11,816.00	\$ 2,954.00	\$ 14,770.00	11/15/2025
Resource Legacy Fund - WRTC		\$ 4,464.29	\$ 535.71	\$ 5,000.00	5/31/2025
Equity Grant (CARCD/NRCS)		\$ 11,068.43	\$ 1,106.84	\$ 12,175.27	7/30/2026
Urban Ag Grant (NACD)		\$ 24,373.59	\$ 2,437.36	\$ 26,810.95	10/31/2024
4080 Landowner Contributions	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00	
5021 County Contracts	\$ 401,488.41				
Placer County Cooperative Agreement		\$ 44,460.73	\$ 970.68	\$ 45,431.41	6/30/2025
County Parks		\$ 6,056.86	-	\$ 6,056.86	12/30/2024
Probation Chipper Program		\$ 312,500.13	\$ 37,500.00	\$ 350,000.13	6/30/2025
5035 Special District Income	\$ 67,300.00				
Atwood Preserve- Auburn Rec Dist		\$ 4,155.86	\$ 844.14	\$ 5,000.00	2/28/2025
Water Tank Rebate		\$ 12,300.00	-	\$ 12,300.00	12/31/2025
Red Sesbania- SAFCA		\$ 49,046.92	\$ 953.07	\$ 50,000.00	2/28/2026
Total Grant/Project Revenue	\$ 6,973,004.49	\$ 6,329,452.30	\$ 643,552.19		
5070 Interest Income	\$ 8,000.00				
5005 Property Tax Revenue	\$ 562,272.00				
TOTAL EARNED REVENUES	\$ 7,543,276.49				

PLACER COUNTY RESOURCE CONSERVATION DISTRICT- FY25 PROPOSED ANNUAL BUDGET

EXPENSES	TOTAL		PER LINE ITEM		
Accounting	\$ 17,000.00	Auditing Services 24/25	\$ 15,550.00		
		Acturial Study-Gasby 75 per quote 7/2024	\$ 1,450.00		
Bank Fees: OPS	\$ 99.00	Credit card annual fee only	\$ 99.00	Excludes Chipper processing fees	
Contracted Services: GRANTS/CONTRACTS	\$ 3,707,671.25	<i>FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET</i>	\$ 3,707,671.25		
Contracted Services: OUTREACH	\$ 7,279.88	<i>FEEDS IN FROM OUTREACH BUDGET SPREADSHEET</i>	\$ 7,279.88	Includes Carina Merrick/Fila Design (Website Design) & \$25 Wesite Domain	
Contracted Services: OPS	\$ 38,240.00	HR TO GO	\$ 1,500.00		
		IT support services - TeamLogic	\$ 12,240.00	\$1020 per month	
		Salary Compensation Study	\$ 20,000.00		
		Carpet Cleaning Blocker Dr	\$ 2,000.00		
		Printed District Apparel	\$ 2,500.00		
Copier Lease	\$ 1,544.40	Northshore Leasing	\$ 1,544.40	\$128.70*12	
Education Training Fees	\$ 63,902.00	All Staff, not including staff time	\$ 50,000.00	18 x \$2777	Workforce Dev Grant may cover some
(Professional Development)		ED Conference Expenses for CARCD & CSDA	\$ 5,000.00		
		ED Leadership Course	\$ 1,402.00	Online UC Davis course; Registration Only	
		Annual CARCD Fall Conference - all staff	\$ 5,000.00	\$495 full conference	
		Board Members	\$ 2,500.00		
		Chipper Program Training		Included in WFD Grant & Cost Share Budget for S212 and FFT2 training	
Insurance Liability: Ops	\$ 29,452.84		\$ 29,452.84	Operations Only; \$13,167 in Chipper Program Exp	
Insurance: Health Retirees	\$ 34,200.00	Mark White \$950 per mo max;	\$ 11,400.00	Maximum assumed for all	
		Kathryn Maloney \$950 per mo max;	\$ 11,400.00		
		Richard Gresham \$950 per mo max;	\$ 11,400.00		
Insurance: Health Active	\$ 204,024.18	Health and Other (Dental, EPA, Vision)	\$ 204,024.18	Pulled from Wage & Ben Budget Document	
Insurance: Workmans Comp	\$ 38,535.83		\$ 38,535.83	Rates less Exp Mod of 85%, no credits assumed	
LAFCO Fees	\$ 551.59		\$ 551.59	Per Estimate from County 7.1.24 for 24/25	
Legal Fees	\$ 20,000.00		\$ 20,000.00	Total PY \$17,251	
Materials & Supplies:GRANTS	\$ 123,402.64	<i>FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET</i>	\$ 123,402.64		
Materials & Supplies: FORESTRY TRUCK	\$ 6,000.00	Forestry Truck	\$ 6,000.00	Forestry Truck expenses; fuel, cleaning, insurance	
Materials & Supplies: Outreach	\$ 4,150.00	<i>FEEDS IN FROM OUTREACH BUDGET SPREADSHEET</i>	\$ 4,150.00		
Materials & Supplies:OPS	\$ 20,050.00	Printer Supplies: Milk Man	\$ 2,000.00		
		Office Supplies; Amazon/Staples/Home Depot	\$ 7,500.00	\$2,800 PY includes chairs	
		Technology- computer/monitor/misc	\$ 5,000.00		
		Forestry Team Budget Items		No budget provided	
		Safety Supplies	\$ 3,000.00	\$2500 for AED	
		Safety Clothing Allowance; Field Staff	\$2,550	\$300 FT PP PY; \$150 PT PP PY	7x\$300; 3x\$150
Meals & Entertainment: OPS	\$ 9,500.00	Operations Only	\$ 7,000.00	Team Building, Meetings, Empl Evals.; PY \$5190: Summer BBQ's, Xmas party, Staff Appreciation lunch	
			\$ 2,500.00	PD Meals	
Membership Dues	\$ 10,845.00	CARCD	\$ 7,500.00	Same as 23/24; increased in FY24, double chek	
		NACD	\$ 775.00	Same as 23/24	
		CSDA	\$ 1,500.00	\$1457 PY	
		CAPIO; CA Public Information Officer	\$ 400.00	Intended for Outreach staff	
		CA Licensed Foresters Assoc; Annual Exp	\$ 410.00	LC, SS	-Scott did not give me info!
		Costco	\$ 60.00		
		Amazon Prime Membership	\$ 200.00		
Other Grant/Program Costs	\$ 1,215,015.85	<i>FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET</i>	\$ 1,215,015.85		
Printing & copying: Grants	\$ -	Included in above Outreach Budget under Contractural		0 Annual Report in Outreach Contractor Budget	
Property Tax Admin	\$ 9,300.00		\$ 9,300.00	10% increase assumed; 6% last year FY23-FY24	

Postage & Mail Delivery	\$ 500.00			\$ 500.00	Office only
Payroll-County Admin Fees	\$ 10,815.43			\$ 10,815.43	Per MOU 7.1.24 (Accounting Fees)
Rent expense	\$ 51,396.88		RCD Office only	\$ 51,396.88	\$4222.40*7 +\$4368*5 (Creekside); Chipper in grant exp
Repairs and Maintenance					Chipper expenses in grant details
Subscriptions	\$ 23,650.08		Arc GIS ESRI	\$ 500.00	
			Adobe	\$ 4,575.00	\$1080.00 In Outreach Contractor Budget; Pending input from Andrew
			Avenza	\$ 1,525.00	Research what is billable to grants (not in their budget SS)
			Microsoft	\$ 3,410.00	PY Cost + 10%
			Parcel Quest (land)	\$ 2,500.00	Researching county program, may not need in the future
			Quickbooks	\$ 2,376.00	10% inc over PY of \$2399
			Zoom	\$ 175.00	\$160 PY
			Archieve Social	\$ 4,397.40	7/5/24-7/4/2025
			Clockify	\$ 300.00	
			Contingency - 20%	\$ 3,891.68	
Utilities	\$ 15,120.00		PGE, office only; chipper in grant exp	\$ 6,000.00	50% over PY
			Phone/Internet; Wave	\$ 6,600.00	Phone/internet bundle; 8% Inc
			Contingency - 20%	\$ 2,520.00	
Sponsorships	\$ 1,000.00		Forestry Challenge	\$ 500.00	
			Range Camp	\$ 500.00	
Telephone (Cell Phone)	\$ 6,480.00		Cell phone F/T	\$ 6,000.00	10x50x12
			Cell phone P/T	\$ 480.00	3x25x12
Payroll - Wages Total	\$ 1,359,891.25		Office staff/FT	\$ 362,227.35	From Wage & Benefits SS
Payroll - Wages to Grants		\$ 841,250.44	Chipper Program Staff not inc DT, SJ, KE	\$ 269,081.28	
Payroll - Wages Outreach		\$ 15,128.90	FT Forestry	\$ 333,153.29	
Payroll - Wages Admin Staff Less Chipper Wages		\$ 330,967.03	FT Ag & Outreach	\$ 235,673.64	
Payroll - Wages Admin Leave Wages included in leaves		\$ (31,444.80)	Mark & Jerry & Chris	\$ 94,998.96	@25% Jerry & Mark/ Chris 960 hrs
Payroll - Accrued-vacation-sick used		\$ 176,785.86	Contingency 5%	\$ 64,756.73	
Professional Development Leave		\$ 27,046.18			
		\$ 1,359,733.61			
Accrued-vacation payout	\$ 20,000.00			\$ 20,000.00	Potentially owed if someone resigns from the district
PERS	\$ 106,826.91			\$ 106,826.91	From Wage & Benefits SS
Payroll Tax expense	\$ 115,535.60			\$ 115,535.60	From Wage & Benefits SS
Unfunded Retirement	\$ 30,192.00		PEPRA	\$ 1,303.00	paid July 24
			Classic/Misc.	\$ 28,889.00	paid July 24
Travel & Mileage: Outreach	\$ 250.00		FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$ 250.00	
Travel & Mileage; OPS	\$ 9,600.00		ED Conference budget	\$ 3,000.00	2 conferences above + travel to others for networking
(Airfare, Hotel, Car Rental, Parking, Taxi, Mileage)			Mileage Annual all staff, excluding mileage to grants	\$ 1,000.00	
			Mileage Office Staff	\$ 600.00	22/23 \$500; Office staff mileage to county, etc.
				\$ 5,000.00	Costs other than Mileage to support PD/Conferences above
6830 Travel & Mileage; Grants	\$ 20,318.45		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$ 20,318.45	
TOTAL EXPENSES	\$ 7,332,341.05			\$ 7,332,341.05	
TOTAL REVENUES	\$ 7,543,276.49				
Total Net Income	\$ 210,935.44				

Projects & Programs								
Program Area	Name	Funder	Grant/Agreement #	Length of Project	Amount Awarded	4th Quarter Invoicing	Remaining Amount as of 6/30/2024	Percentage of Grant Completed as of 6/30/2024
Natural Resources/ Watershed/Habitat	Red Sesbania Removal	Sacramento Area Flood Control District	1537	3/1/2021 - 2/28/2026	\$ 250,000.00		\$ 100,000.00	60%
	WCB Pollinator Habitat Restoration	CARCD		2/2023- 2/28/2027	\$ 427,278.00	\$ 8,121.86	\$ 399,644.51	6%
	Atwood Conservation Easement	Auburn Recreation District	9	Ongoing; Annual term: 3/1/24-2/28/2025	\$ 5,000.00	\$ 1,700.00	\$ 3,300.00	34%
	Placer Riparian Restoration	United States Fish and Wildlife Service	F22AC02014-00	8/1/2022-7/31/2027	\$ 50,000.00	\$ 2,692.50	\$ 41,013.53	18%
Forestry / Fuels Reduction	Forestland Stewardship Newsletter & Forestry Committee	CALFIRE / United States Forest Service	8GA21900	9/30/2025	\$ 102,862.00	\$ 7,109.04	\$ 47,569.43	54%
	Prescribed Burning on Private Lands Pilot Program	CALFIRE	8GG19100	5/4/2020-3/15/2025	\$ 399,947.00	\$ 27,420.00	\$ 33,952.63	92%
	FSC Community RX Burning	CALFIRE/WRFS	8GA23995	3/31/2026	\$ 49,038.08	\$ 6,342.07	\$ 41,612.54	15%
	RX Fire Outreach	FACNet - WRTC	428-24-03	12/15/23-5/2/2025	\$ 39,674.88	\$ 1,885.53	\$ 37,789.35	5%
	PBA Hosted Training & Education	CALFIRE	8GA23903	12/13/2023-12/31/2025	\$ 10,184.82	\$ 211.67	\$ 9,973.15	2%
	North Fork Phase 1B	CALFIRE	5GA21147	3/15/2025	\$ 989,999.92	\$ 73,812.30	\$ 341,217.78	66%
	North Fork Phase 2	CALFIRE	5GA20108	11/30/2021-3/15/2025	\$ 4,767,082.00	\$ 1,001,324.55	\$ 2,198,835.35	54%
	Placer Co. Coordinated Fuelbreak -Block Grant	CALFIRE	8GA21903	2/25/2022-3/31/2026	\$ 303,486.00	\$ 1,818.86	\$ 99,277.91	67%
	Unit Support Services	CALFIRE	5GA21153	3/15/2025	\$ 989,999.36	\$ 218,202.35	\$ 619,960.55	37%
	Regional Conservation Partnership Program- Tree Mortality Program	CARCD/NRCS	2871	expires 11/15/2025	\$ 97,516.33	\$ 4,631.08	\$ 84,355.41	13%
	Forestry Technical Assistance	CARCD / NRCS	NR239104XXXXC031	9/30/2023-9/30/2026	\$ 65,873.21	\$ 3,906.35	\$ 60,513.37	8%
	Workforce Development	CARCD/CAL FIRE	MPYESGP2U9F5	10/24/2023-2/28/2029	\$ 54,833.91	\$ 1,693.82	\$ 49,110.78	10%
	Placer County Parks and Open Spaces	Placer County		12/30/2024	\$ 74,982.00	\$ 3,829.66	\$ 50,290.86	33%
	Forestry and Natural Resources Mentorship Program	CalFire	8CA21018	3/31/2026	\$ 250,880.00	\$ 15,751.70	\$ 159,269.13	37%
	Mosquito Fire Tree Mortality 1	CalFire	5GA21146	5/15/2026	\$ 950,000.10	\$ 75,499.65	\$ 232,823.70	75%
	Mosquito Fire Hazard Tree Mitigation Phase 2	CalFire	5GA21148	3/15/2026	\$ 969,999.80	\$ 9,017.74	\$ 958,138.63	1%
	Mosquito Fire Recovery and Reforestation 3	CalFire	8GG22608	3/31/2029	\$ 5,083,637.98	\$ 32,946.47	\$ 4,974,161.56	2%
	Mosquito Post Fire Distaster Recovery 4	USFS	23-DG-11052021-254	5/30/2028	\$ 5,000,000.00	\$ 17,304.67	\$ 4,970,951.06	1%
	Placer Sierra Fuels Reduction	CALFIRE	5GA23100	3/1/2026	\$ 900,000.00	\$ -	\$ 900,000.00	0%
	Placer County Probation Chipper Program	Placer County		6/30/2024	\$ 350,000.00	\$ 129,891.68	\$ -	100%
Ag/ Soil Health	NRCS - Landowner Technical Assistance Agreement	USDA Natural Resource Conservation Service (NRCS)	NR219104XXXXC029	9/13/2021-9/15/2025	\$ 225,000.00	\$ 11,400.88	\$ 63,166.41	72%
	Water Storage Tank Rebate Program	PCWA		12/31/2025	\$ 60,000.00	\$ 3,729.89	\$ 43,781.18	27%
	CAP-GAP	Yolo County RCD		6/14/2025	\$ 20,200.00	\$ -	\$ 20,200.00	
	Urban and Community 2023	NACD		10/31/2024	\$ 59,939.00	\$ 20,927.06	\$ 26,810.95	55%
	Healthy Soils Block Grant	CDFR	23-0655-000-SO	11/30/2027	\$ 4,000,000.00	\$ 31,846.86	\$ 3,913,650.40	
Healthy Soils Program	CA Dept. Food and Agriculture	21-0547-000-SG	6/30/2025	\$ 59,233.86	\$ 4,269.35	\$ 30,834.72	48%	
Education and Outreach	Placer County Cooperative Agreement (Ag Tour, Forestry Tour, Stormwater)	Placer County		6/30/2024	\$ 53,500.00	\$ 30,465.63	\$ 10,786.40	80%
	Fire Prevention Education	CALFIRE	5GG17186	3/15/2025	\$ 86,357.00	\$ 3,678.40	\$ 63,104.20	27%
Total					\$ 26,746,505.25	\$ 1,751,431.62	\$ 20,586,095.49	
					Not Invoicing Done	See Notes	\$ 20,586,096.58	
							\$ (1.09)	



Fire Risk Reduction Community List FAQs

Overview

- **What is the Fire Risk Reduction Community List (FRRCL)?**
[Public Resources Code 4290.1](#) requires the Board of Forestry and Fire Protection to develop and maintain “a list of local agencies located in a state responsibility area or very high fire hazard severity zone...that meet best practices for local fire planning.” This list will be published on the Board’s website by July 1, 2022, and updated every two years thereafter. The next update will be effective July 1, 2024. The Board’s regulations pertaining to the List can be found in the California Code of Resources, Title 14, Sections 1268.00-1268.04.
- **How will the List be used? What does it mean for a local agency to be on or off the List?**
[Public Resources Code 4124.7](#) requires CAL FIRE to “prioritize local assistance grant funding applications from local agencies based on the “Fire Risk Reduction Community List.” Wildfire Prevention Grant applicants will receive priority if the applicant is on the Fire Risk Reduction Community List. Projects are selected on a competitive basis and consecutive awards are not guaranteed. To learn more about available grants and the grant process, please visit [Wildfire Prevention Grants | CAL FIRE](#).
- **What is considered a “local agency” for the purposes of this List?**
A local agency is defined as “Any city, city and county, or county; tribal agency; agency, department, district or other publicly funded entity serving a city or and county.” Non-profits, homeowner’s associations, Fire Safe Councils, and other non-governmental organizations are not considered local agencies.
- **Does a local agency need to reapply when the List is updated every two years to remain on the List?**
Yes.
- **How do I apply for the List?**
The application form is available on the [Board’s website](#) during the open application period, along with detailed instructions on the application process. Applications are due April 1st of every even-numbered year. To navigate to the website, please visit bof.fire.ca.gov, under the Projects & Programs tab, select Fire Risk Reduction Communities List.

- **When is the FRRCL application period open?**
The application period is open at the beginning of every even year and due April 1st of the same even year. The Board will not accept applications outside of this open application period, nor will the application be available outside of the open period. You can sign up to receive automatic notifications of the application period here: [State Board of Forestry & Fire Protection list manager sign up](#)

Wildfire Prevention Grants & the Fire Risk Reduction Community List

- **Does not being eligible for the List preclude a local agency from applying for or receiving Wildfire Prevention Grant funding?**
No, the Wildfire Prevention Grants eligibility remains as is listed in the Wildfire Prevention Grants Procedural Guide for the corresponding fiscal year. Applicants not eligible for the List will not be precluded from receiving grant funds.
- **Will a local agency receive priority for grant applications designed to meet the eligibility criteria with the goal of being added to the List?**
Yes. Wildfire Prevention Grant applicants will receive priority for utilizing the funding to meet the List eligibility requirements. Applications are evaluated based on the criteria located in the Wildfire Prevention Grants Procedural Guide for the corresponding fiscal year.

Subdivision Review Program & the Fire Risk Reduction Community List

- **Does a city or county have to have received one or more reviews from the Subdivision Review Program to meet criterion 1268.01(a)(4)? What if the local agency does not have any subdivisions that are eligible for review by the program?**
No. If a local agency has not yet been reviewed by the Subdivision Review Program, or if it contains no subdivisions eligible for review, it only needs to indicate this in the List application form for this criterion to be met.
- **Does a city or county have to have implemented the recommendations from each subdivision review it has received to meet criterion 1268.01(a)(4)? What if some of these recommendations are infeasible to implement?**
No. The progress report submitted may explain why certain criteria have not yet been implemented or are infeasible to implement and still meet this criterion.

Subdivision Map Act Findings

- **How do I submit subdivision map findings?**

To submit your subdivision map findings, please fill out the [Subdivision Map Finding Form](#) and submit to LandUsePlanning@bof.ca.gov. For additional information you can visit bof.fire.ca.gov, Projects and Programs tab, Subdivision Findings, or click here to be directed to the site: [Subdivision Findings webpage](#).

Miscellaneous

- **Is the Fire Risk Reduction Community List the same thing as, or related to, the Community at Risk List?**

No, these lists are separate and unrelated to each other. The Fire Risk Reduction Community List focuses on proactive community planning and risk reduction whereas the Community at Risk List is based primarily on exposure to the hazard of wildfire.

- **How was the definition of a Low-Income Local Agency in 1268.00(e) determined?**

For cities -- This definition is based on a city's median income relies on data published annually by the Department of Housing and Community Development in 25 CCR § 6932. This source was selected for consistency with the data already used by CAL FIRE's Grants program in determining low-income status.

For counties – A low-income county is one with a median household income equal to or less than \$64,352. The 2019 American Community Survey (ACS) from the US Census Bureau reports a California statewide median income of \$80,440, and 80% of that number is \$64,352. This number will be updated continually in the regulations as future ACS data becomes available, however, for the 2024 application, this is the information we will be using to determine eligibility.

- **How does being on the Fire Risk Reduction Communities list affect my insurance?**

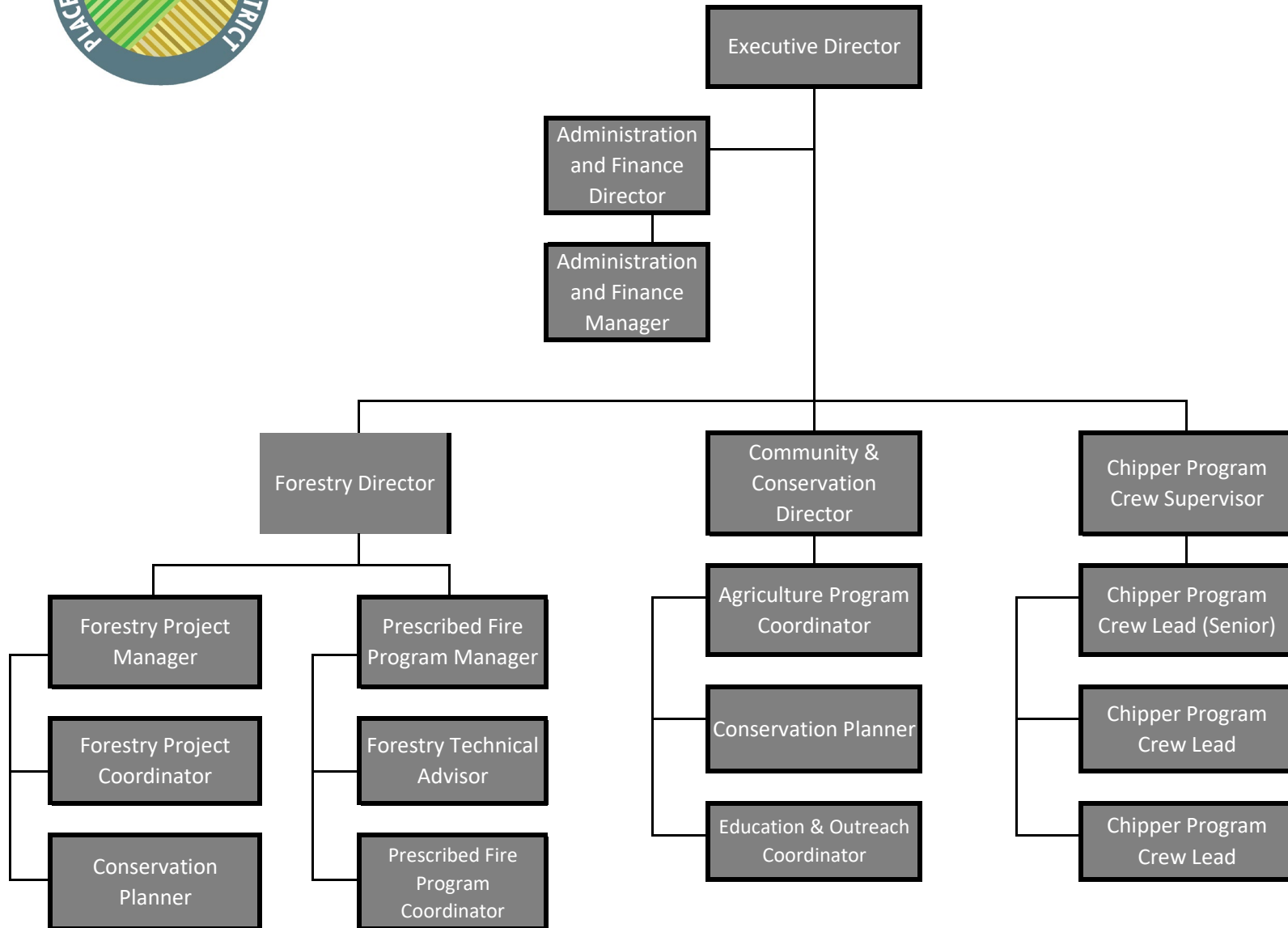
If you have questions or concerns relating to insurance, please contact the Department of Insurance directly: [Department of Insurance, Safer from Wildfires Webpage](#).

Please direct additional questions to LandUsePlanning@bof.ca.gov.



Placer County Resource Conservation District 2024 Organizational Chart

8/20/2024





RESOLUTION NO. 24-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLACER COUNTY
RESOURCE CONSERVATION DISTRICT TO DELEGATE LIMITED AUTHORITIES TO THE
ADMINISTRATION AND FINANCE DIRECTOR**

WHEREAS, the Board of Directors of the Placer County Resource Conservation District have adopted policies and procedures; and

WHEREAS, it is the desire of the Board of Directors to provide for the efficient and daily operation of the District while maintaining fiscal and policy integrity through careful delegation of authority; and

WHEREAS, the Board of Directors have the authority to delegate limited authorities regarding signing approval, and specific areas of responsibility to the Administration and Finance Director (or other employees); and

BE IT HEREBY RESOLVED by the Board of Directors of the Placer County Resource Conservation District, County of Placer, State of California, that this Board:

Recognizes that if the Executive Director is unavailable:

- The Administration and Finance Director shall have the authority to sign and approve documents which may be necessary for the execution and completion of programs, projects, services, and activities benefitting the District and its partners.
- The Board of Directors conveys to its Administration and Finance Director limited authority to sign internal documents and to negotiate, approve, sign, and enter into binding agreements with another party or parties on behalf of Placer County Resource Conservation District. Such authorities include:
 - Contractual Service Agreements
 - Personal Service Contracts
 - Memoranda of Understanding (MOUs)
 - Memoranda of Agreement (MOAs)
 - Interagency Agreements (IAA)
 - Grant Applications
 - Grant Amendments
 - Invoices
 - Licenses and Permits
 - Payment Vouchers
 - Timesheets



Furthermore, if the Executive Director is absent due being incapacitated, or on a planned or unplanned leave, the Administration and Finance Director will assume the role of Acting Executive Director with the authority granted to the Executive Director under *Article V of the Amended and Restated By-Laws of the Placer County Resource Conservation District*.

PASSED AND ADOPTED by the Board of Directors of The Placer County Resource Conservation District on this 27th day of August 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Claudia Smith
Board Chair

Date



FEE FOR SERVICE POLICY

Pending Adoption August 2024

I. POLICY INTENT

The purpose of this policy is to provide rules and guidance in the area of business development, specifically related to Fee-For-Service (FFS) work. It is a goal of the Placer County Resource Conservation District (District) to diversify funding sources by securing contract work with public and private partners.

II. POLICY STATEMENTS

The District may provide certain services, for which the District is uniquely qualified, to public and private entities served by the District, and that the District will charge fees that cover the cost of providing these services. This policy has been adopted by the District pursuant to its authority to obtain fees for services as defined in the California Public Resources Code:

The Board of Directors may establish and charge fees for services provided by the District to, and upon the request of, persons or government entities. No fee shall exceed the cost reasonably borne by the District in providing the service.

III. IDENTIFICATION OF SERVICES

All FFS work must support the mission of the District and support natural resource conservation in Placer County or regionally.

The following fee for service activities are identified as high priority for the District to solicit and complete:

Direct contracts with agency and non-profit partners
On-the-ground projects that directly benefit natural resources

The following are examples of services provided by the District but may not represent the full breadth of fee for service activities that may be provided:

Natural Resource Project Management
Natural Resource Program Management
Chipping, defensible space services, fuels reduction
Conservation Planning
Environmental Compliance and associated surveys
Biological Assessments
Invasive Species Control
K-12 and Adult Environmental Education
Best Management Practices for Water Conservation & Efficiency
Forest Management
Landowner Technical Assistance
Equipment Rental
Other Biological, Restoration and Conservation Services

IV. CONDITIONS FOR PROVISION OF SERVICES

The fees charged for services will encompass employee hourly pay rate, benefits, direct payroll costs and indirect costs for each project otherwise referred to as an employee billable rate.

A Professional Services Contract (PSC) shall be signed by both parties prior to the beginning of work. The Executive Director has the authority to negotiate and execute PSC Fee-For-Service contracts.

The District’s services are provided on a non-discriminatory basis, without regard to race, color, national origin, ancestry, sex, age, religion, marital status, medical condition or physical handicap.

The District’s Fee Schedule indicating employee billable rates will be approved by the Board of Directors and updated at a minimum annually or when costs change.

V. RELATED DOCUMENTS

- Accounting Procedures Manual
- Financial Policy
- Public Contracting Policies and Procedures

The foregoing policy was approved and adopted the 27th day of August, 2024 by the following vote:

Ayes: _____

Board Chair _____

Noes: _____

Signature _____

Abstain: _____

Absent: _____



**Placer Resource Conservation District
Fee Schedule - July 1, 2024 - June 30, 2025**

Position	Billable Rate
Executive Director	\$ 140.00
Administration & Finance Director	\$ 125.00
Administration & Finance Manager	\$ 80.00
Forestry Director	\$ 100.00
Forestry Project Manager	\$ 75.00
Forestry Project Coordinator	\$ 70.00
Conservation Planner	\$ 80.00
Prescribed Fire Program Manager	\$ 90.00
Foestry Technical Advisor	\$ 75.00
Community & Conservation Director	\$ 90.00
Agriculture Program Manager	\$ 80.00
Conservation Planner	\$ 80.00
Education and Outreach Coordinator	\$ 70.00
Chipper Program Supervisor	\$ 85.00
Chipper Program Lead (Senior)	\$ 80.00
Chipper Program Lead	\$ 65.00



Statement of Investment Policy

Pending Adoption August 2024

I. POLICY INTENT

The purpose of this policy is to provide guidelines to Placer County Resource Conservation District (District) officers and employees with regard to the deposit and investment of District monies and funds in accordance with, and subject to the limitations of, applicable laws.

II. POLICY STATEMENTS

Government Code section 53646 recommends that the District may annually prepare and adopt a written statement of investment policy.

Government Code sections 53600 et seq. and 53630 et seq. and other laws authorize the District to deposit and invest its money and funds in various institutions and types of investments, subject to limitations.

This investment policy applies to all monies, funds, and financial assets of the District, including its general fund, all trust funds, and any and all capital project funds.

III. RESPONSIBILITIES

Deposits and investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. District officers and employees handling deposits and investments of District funds shall act pursuant to a "prudent investor" standard applied in the context of managing the entire portfolio. (See Govt. Code Section 53600.3)

When depositing, investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing District funds, the primary goals and objectives, in priority order, shall be:

Safety. To safeguard the principal of the District funds. Deposits and investments of District funds, monies, and financial assets shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity. To meet the liquidity needs of the District. The District's investment portfolio must remain sufficiently liquid to enable the District to meet all operating expenses and requirements which might be reasonably anticipated.

Return on Investment. To achieve a return on the investment of District funds. As a final priority, the District's investment portfolio shall be designed with the objective of obtaining a fair market rate of return throughout budgetary and economic cycles and consistent with the first two priorities.

IV. AUTHORITY

The District delegates to the Executive Director, or designee, principal management responsibility for the deposit and investment of District monies, funds, and financial assets pursuant to this statement of investment policy. District authorizes the Executive Director, or designee, to make deposit and investment decisions on behalf of the District pursuant and subject to this investment policy, applicable laws, and the prudent investor standard.

V. AUTHORIZED INVESTMENTS

Except for electronic homeowner chipper program payments, all District funds are deposited with the Placer County Treasury. The District’s funds and invested as part of the treasury pool governed by the Treasurer’s Investment Policy. The investment policy is available on the Placer County Website.

Electronic homeowner Chipper Program payments are held in a Federal Deposit Insurance Corporation (FDIC) insured bank account.

VI. SAFEKEEPING AND CUSTODY

All District deposits and investments shall have the District named as depositor and registered owner. Any securities purchased or acquired shall be delivered to the District by book entry, physical delivery, or by third party custodial agreement as required by Government Code section 53601.

VII. ANNUAL REVIEW AND QUARTERLY REPORTING

The District’s Administration & Finance Director on a quarterly basis may make available to the Board of Directors copies of the most recent account statements received by the District from the Placer County Treasurer and other institutions holding District funds and financial assets which demonstrate the cash on hand with the respective institution. The District Administration & Finance Director on an annual basis may make available to the District’s Board of Directors copies of the annual report from the Placer County Treasurer demonstrating disbursement of interest earned and the fair market value adjustment of investments held. (Govt. Code: 53646(e)) The District’s Administration & Finance Director shall annually review this statement of investment policy and request the District’s Board of Directors to either make appropriate changes or reaffirm the current policy. (Govt. Code, 53646(a))

VIII. AMENDMENTS

This statement of investment policy shall take effect only upon adoption by the District’s Board of Directors. Any subsequent amendments or modifications shall not take effect unless expressly approved by the District’s Board of Directors.

The foregoing policy was approved and adopted the 27th day of August 2024, by the following vote:

Ayes: _____

Board Chair _____

Noes: _____

Signature _____

Abstain: _____

Absent: _____



CAPITAL ASSETS POLICY

Pending Board Approval August 2024

I. POLICY INTENT

The purpose of the capital asset policy is to ensure that the District's capital assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with applicable laws and regulations, generally accepted accounting principles, internal controls, and audit requirements.

II. POLICY STATEMENTS

The District has a significant investment in a variety of capital assets, which are used to support the operation of the District. This policy addresses the following issues related to capital assets:

- A. Asset types and lives
- B. Scope
- C. Budgeting for Capital Asset purchases
- D. Funding sources
- E. Accounting
- F. Depreciation
- G. Management of assets
- H. Disposal
- I. Proceeds

A. Capital Asset Types and Lives

See the table below for capital asset categories used by the District.

B. Scope

The capitalization threshold for the District is \$5,000. Assets are capitalized if the cost exceeds the capitalization threshold except for groups of similar assets such as computers when the total of the similar assets purchased during the year exceeds \$5,000.

C. Budgeting

The Administration and Finance Director is responsible for the oversight and the development of the budget for capital purchases. The Administration and Finance Director may delegate responsibility to other staff to identify what capital assets are needed and required in the budgeting process.

D. Funding Sources

All capital purchases included in the budget must not exceed estimated funding sources available for capital spending.

E. Accounting

Asset purchases will be accounted for in the Capital Asset Accounts in QuickBooks, as directed by the District's External Auditor, and will be tracked in the Fixed Asset Log that is maintained by the Administration and Finance Director. Information includes the date of purchase, asset name and description, purchase cost,

asset number, method, year placed in service and expected life of the asset. The log will be reviewed by the Executive Director and Board of Directors annually.

F. Depreciation

The District uses the straight-line method of depreciation for all depreciable fixed assets. Depreciation begins the year the asset is placed into service and begins the month following its purchase.

The Administration and Finance Director is responsible for tracking and recording depreciation included in the Fixed Asset Log.

G. Management of Assets

The department that requests and purchases the assets is responsible for the operation and maintenance of the assets. Department Managers/Directors will periodically measure and quantify the condition of assets.

The Executive Director and Administration and Finance Director shall be informed in writing of any change in status or condition of any property or equipment.

H. Surplus Property Disposal

“Surplus property” is used generically to describe any District property that is no longer needed or usable. The Executive Director or Administration and Finance Director shall be informed in writing of any items to surplus and recommended method of disposal. The Executive Director has the authority to approve the disposal of surplus property up to the value of \$500 per item. Any item with a value greater than \$500 will be presented to the board for approval for disposal.

1. Method

The staff member requesting disposal shall determine one of the most appropriate method that is in the best interest of the District.

- a. Sale - Surplus property may be offered for sale by the Department Manager/Director. All surplus property is for sale “as is” and “where is”, with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability or the property offered for sale. Appropriate methods of sale are as follows:
- b. Public Auction - Surplus property may be sold at public auction. Public Auctions may be conducted by District staff.
- c. No Value Item – Where the Department Manager/Director determines that specific supplies or equipment are surplus and of minimal value to the District due to spoilage, obsolescence or other cause or where the Department Managers/Director determines that the cost of disposal of such supplies or equipment would exceed the recovery value, the Department Manager/Director shall submit a list of these items to the Executive Director requesting disposal based on No Value. When approved, the Department Manager/Director may dispose of the same in such a manner as he or she deems appropriate and in the best interest of the District.
- d. Donation - Surplus property with No Value or that is unsuccessfully sold at auction or otherwise, may be donated to a non-profit organization located within Placer County, such as a school district. When property is donated, a donation receipt letter must be obtained from the receiving organization and kept on file by the District.

I. Proceeds

Proceeds from the sale or trade-in of surplus property shall be recorded in the Surplus Equipment Revenue account.

III. RELATED DOCUMENTS

- Accounting Procedures Manual
- Public Contracting Policies and Procedures

The foregoing policy was approved and adopted the 27th day of August, 2024 by the following vote:

Ayes: _____

Board Chair _____

Noes: _____

Signature _____

Abstain: _____

Absent: _____

PLACER COUNTY RESOURCE CONSERVATION DISTRICT RECORDS RETENTION AND DESTRUCTION POLICY

I. PURPOSE

The purposes of this policy are: (1) to provide guidelines to staff regarding the retention of records and the destruction of obsolete and unnecessary records of the Placer County Resource Conservation District (the "District"); (2) provide for the identification, maintenance, safeguarding of records; (3) the destruction of obsolete and unnecessary records in the normal course of business; (4) ensure prompt and accurate retrieval of records; and (5) ensure compliance with legal and regulatory requirements.

II. DEFINITIONS

The terms "record" and "records" used in this policy shall have the same meaning as the terms "public records," "records," and "writing" used in the California Secretary of State Local Government Records Management Guidelines and the California Public Records Act. Those terms are defined as follows:

From the California Secretary of State Local Government Records Management Guidelines:

"Public Records" -Any information relating to the conduct of the public's business prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics."

"Records" - All papers, maps, exhibits, magnetic or paper tapes, photographic films and prints, punched cards, and other documents produced, received, owned or used by an agency, regardless of physical form or characteristics."

From the California Public Records Act- Government Code section 7920.530(a):

"Public Records" includes any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

From the California Public Records Act- Government Code section 7920.545:

"Writing" means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.

III. AUTHORIZATION

(1) Under Government Code sections 60200 *et seq.*, the Board of Directors is authorized to destroy obsolete and unnecessary records by complying with a records retention policy and schedule that has been adopted by resolution. Pursuant to the resolution adopted by the Board of Directors, except where a record is expressly required to be preserved according to State or federal law, the Board of Directors approves the destruction of any original document without retaining a copy of the document as long as the retention and destruction of the document complies with the record retention schedule as set forth in this policy (Gov. Code § 60201).

IV. PROCEDURE

- A. The District Employee completes and signs a "Request for Destruction of Obsolete Records" form, listing the date and description of each document to be destroyed. A sample form is attached to this policy as Attachment "B" and is incorporated into this policy by this reference. The Executive Director shall have the authority to make any changes to this form which he or she deems necessary from time to time. The department head submits the form to the Executive Director.
- B. The Executive Director checks the documents listed on the submitted form to confirm that each document is: (1) not required to be permanently retained, or (2) has been retained for the legally required period of time. The Executive Director also confirms that any applicable reproduction requirements (i.e., electronic imaging, etc.) for each document are complete. The Executive Director also verifies that the documents are not relevant to a lawsuit, a claim, or an investigation, or any similar proceeding, which is in progress or which may reasonably be anticipated.
- C. The Executive Director oversees the destruction of the documents, indicates the method of destruction on the form, signs the form and files the original.
- D. The Executive Director will retain all original signed forms requesting destruction of records for a minimum period of two (2) years.
- E. The Executive Director will permanently retain documentation of all destroyed documents, which will include brief descriptions of the documents and their dates of destruction.

V. GENERAL GUIDELINES

- A. The Executive Director shall be responsible for the administration of this policy and shall assist all District personnel to comply with the provisions of this policy and with the Records Retention Schedule, set forth in Attachment "A" and incorporated into this policy by this reference.

- B. The following general guidelines apply to all District records.
1. In addition to the retention periods required under this policy, the District shall retain original administrative, legal, fiscal and/or historical records with continued value (i.e., records for long-term transactions and/or special projects) until all matters pertaining to such records are completely resolved, or the time for appeals has expired. (Gov. Code § 60201, subd. (d)(10).)
 2. Pursuant to Government Code section 60201, the District shall not destroy any of the following records:
 - (a) Records relating to the formation, change of organization, or reorganization of the District;
 - (b) Resolutions adopted by the District, unless they have been repealed or have become invalid or otherwise unenforceable for five years;
 - (c) Minutes of any meeting of the District Board of Directors;
 - (d) Records relating to any pending claim or unresolved litigation, or any settlement or other disposition of litigation less than (2) years old;
 - (e) Records that are the subject of any pending request for records under the California Public Records Act, whether or not the record is exempt from disclosure, until two (2) years after the request has been granted or denied in writing by the District;
 - (f) Records relating to any pending construction that the District has not accepted or as to which a stop notice claim may be legally presented;
 - (g) Records relating to any nondischarged debt of the District;
 - (h) Records relating to the title to real property in which the District has an interest;
 - (i) Records relating to any nondischarged contract to which the District is a party;
 - j) Records that have not fulfilled the administrative, fiscal, or legal purpose for which they were created or received;
 - (k) Unaccepted (unsuccessful) bids or proposals, which are less than two (2) years old;
 - (l) Records less than seven (7) years old that: (1) specify the amount of compensation or relate to expense reimbursements paid to District employees, officers, or independent contractors; (2) relate to the use of District paid credit cards; or (3) relate to any travel compensation mechanism.

The originals of the records listed above are to be retained in their original format, whether the original is a hard (paper) copy or is in electronic format.

C. The following general guidelines apply to District “non-records”

The following are not considered records and may be destroyed at any time without authorization of the Board or Executive Director and without copying to photographic or electronic media:

1. Duplicates.
2. Preliminary drafts, worksheets, internal notes not necessary as verification on the completed draft.
3. Intra-agency memoranda which are not retained by the District in the ordinary course of business.
4. Telephone/voice messages, shorthand notes, steno tapes, other temporary mechanical recordings.
5. Letters of transmittal or form letters which require no follow-up action.
6. Routine acknowledgements, answers to inquiries.
7. Advertising Literature, circulars, 3rd class mail.
8. Superseded or outdated publications, forms, directories, etc.
9. Notes of appreciation, congratulations, etc.
10. Text messages not related to official District business
11. Announcements, flyers, posters, signs, banners, and bulletin board notices.

VI. SPECIFIC GUIDELINES

A. Accounting Records

1. General ledgers are recommended to be permanently retained. Typical retention is minimum four (4) years after audit. (Sec. of State Local Gov't. Records Mgmt. Guidelines.)
2. In general, the District should retain original source documents that are detailed in a register, journal, ledger or statement **until audited plus four (4) years**. Certain source documents may be retained for a shorter period of time. Refer to the records retention schedule for specific accounting documents.
3. The District may destroy at any time rough drafts, notes, working papers (except working papers for financial audits), or similar draft documents that are not kept in the ordinary course of business.

4. In addition to any required legal retention period, the District shall not authorize the destruction of any record subject to audit until it has been determined that the audit has been performed. (Gov. Code § 60201, subd. (d)(10).)

B. Long-Term Debt Records

1. The District may destroy paid bonds, warrant certificates and interest coupons after **two (2) years** if detailed payment records are retained for **ten (10) years**.
2. The District may not destroy any documents relating to any nondischarged debt. (Gov. Code § 60201, subd. (d)(7).) Any such documents must be retained in their original format, whether hard copy or electronic.

C. District Records

1. The District shall retain original records of the minutes of meetings of the District Board of Directors **permanently**. (Gov. Code § 60201, subd. (d)(3).) Original records of minutes must be retained in their original format, whether hard copy or electronic.
2. The District shall retain original resolutions adopted by the Board **permanently**. However, resolutions that have been repealed or are otherwise invalid or unenforceable may be destroyed after five (5) years. (Gov. Code § 60201, subd. (d)(2).) Original resolutions must be retained in their original format, whether hard copy or electronic.

D. Statements and Reports Filed Pursuant to the Political Reform Act.

1. Filing officers shall retain copies of statements or reports for **four (4) years**. The officer does not have to keep more than one copy of a statement or report. (Gov. Code § 81009 (f).) After a paper copy of a report or statement has been on file for at least two (2) years, the filing officer may retain an electronically imaged copy available for public inspection instead of the paper copy. (Gov. Code § 81009, subd. (g).)

E. Contracts/Agreements

1. The District shall retain original contracts/agreements and any back-up materials for **four (4) years** after termination/completion of the contracts/agreements. (Code of Civ. Proc. § 337.)
2. The District shall retain contracts/agreements and any backup materials with any person or entity who develops real property or furnishes the design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property for **ten (10) years** after substantial completion of the development or improvement. (Code of Civ. Proc. § 337.15.)

F. Property Records.

The District shall retain original property records, such as title documents, **indefinitely**, or until the property is transferred or otherwise no longer owned by the District. (Gov. Code § 60201, subd. (d)(8).) Documents related to title of real property owned by the District shall be kept in their original format, whether hard copy or electronic.

G. Payroll and Personnel Records.

1. Records specifying amounts of compensation or expense reimbursement paid to District employees, officers, or independent contractors must be retained for seven (7) years after date of payment. (Gov. Code § 60201 (d)(12).) Documents are to be kept in their original format, whether hard copy or electronic.
2. The District shall retain personnel files for **four (4) years** after an individual's employment terminates. (29 CFR 1627.3.)
3. The District shall retain medical records of employees who have been exposed to toxic substances or harmful physical agents for **thirty (30) years beyond the length of employment**. Such medical records include records pertaining to exposure to hazardous substances maintained by a physician, nurse, or other health care personnel or technician. (29 CFR 1910.1020)

Routine employee medical records such as first-aid records of one-time treatment made on-site by a non-physician, or observation of minor scratches, cuts, bumps, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job should be kept for the length of employment plus four (4) years. (Gov. Code § 12946, 29 CFR 1627.3)

However, for employees who are employed by the District for less than one year, the District does not need to retain the employee's medical records if the District provides the employee with such records upon termination of employment. (29 CFR 1910.1020; 8 CCR § 3204.)
4. The District may destroy fidelity bonds two (2) years after termination and garnishments three (3) years after termination.
5. The District shall retain payroll records containing the name, address, date of birth, sex, job classification, hours worked, and regular and overtime wages for each employee for **four (4) years** beyond the length of employment **and seven (7) years from date of payment**. (29 CFR Part 516.5; Labor Code §§ 1174, 1197.5; Gov. Code § 60201.) Payroll registers listing labor costs by employee and program must be kept permanently. (Sec. of State Local Gov't. Records Mgmt. Guidelines.)

6. The District shall retain employee time cards or time sheets for **six (6) years**. (29 CFR Part 516.6; 8 CCR §§ 11000-11150; Labor Code § 1174; 26 CFR 31.6001-1(e); Sec. of State Local Gov't. Records Mgmt. Guidelines.)
7. The District shall retain employment applications and employment referral records and files from applicants not hired for **four (4) years** after such records or files are created. (Gov. Code §12946; 29 CFR 1627.3.)
8. In the event that the District is given notice that a Department of Fair Employment and Housing (DFEH) complaint is filed the District must preserve all relevant records and files until the period for filing a civil action has expired or the first date after the complaint has been fully and finally disposed of and all administrative proceedings, civil actions, appeals or related proceedings have terminated.
9. The District shall retain records regarding the race, sex, and national origin of each applicant and for the job for which such applicant applied for **two (2) years** from the date of the making of the record or the date of the personnel action involved, whichever occurs later. The District may either retain the original documents used to identify applicants, or keep statistical summaries of the collected information. (2 CCR §11013 subds. (b)(2), (c).)
10. The District shall retain any records pertaining to any payments, loans, promises or agreements by the District to any labor organization or representative of a labor organization for **five (5) years**. (29 USC §436.)

H. Forestry Projects and Solicitation Records.

1. The District shall retain certain original project records, such as bids, requests for proposals, correspondence, and amendments, for **four (4) years** after project completion, unless the records pertain to a project which includes a guarantee or grant in which event they shall be retained for the **life of the guarantee or grant plus four (4) years**.
2. The District may destroy unaccepted bids or proposals for forestry projects after **two (2) years**. (Gov. Code § 60201.) Documents must be retained in their original format, whether hard copy or electronic.

I. Exposure/Safety Records and Material Safety Data Sheets (MSDS).

1. The District shall retain employee exposure records and exposure assessment records for at least **thirty (30) years**. Such records should reveal the identity of the toxic substance or harmful physical agent and where and when such substance or agent was used. (8 CCR § 3204; 29 CFR 1910.1020.)
2. The District may destroy the material safety data sheet (MSDS) for a hazardous substance after the District stops using the hazardous substance provided it keeps a record of the substance (chemical name if known) and

when and where it was used for **thirty (30) years** (8 CCR § 3204(d)(1)(B)(2); 29 CFR 1910.1020(d)(ii)(B).)

J. Video Monitoring, Telephone and Radio Communications; Other Video and Audio Recordings

1. The District shall retain recordings of **routine video monitoring** for at least **one (1) year**. "Routine video monitoring" means video recording by a video or electronic imaging system designed to record the regular and ongoing operations of the District (e.g., building security recordings). After the one year retention period, the District may destroy the video recording pursuant to the approval by the District Board and written consent of the District's legal counsel provided in the resolution adopting this policy. (Gov. Code § 53160.) In the event that such recordings are evidence in any claim filed or any pending litigation, they shall be preserved until the claim or pending litigation is resolved.
2. Video or audio recordings of District meetings that are made at the direction of the District, for whatever purpose (e.g., preparation of minutes) must be retained for **at least 30 days** after the meeting. (Gov. Code § 54953.5, subd. (b).)
3. If the District keeps another record, such as written minutes or an audio recording, of an event that is recorded on video (e.g., District Board meetings), the District must keep the video recording of the event for **at least 90 days** after the occurrence of the event. In such situations, the video recording is considered a duplicate. **After 90 days**, the video recording may be destroyed or erased, pursuant to the authorization and procedure stated in this policy. (Gov. Code § 53161.)

VII. EXCEPTIONS TO SCHEDULED DISPOSAL OF OBSOLETE RECORDS

Scheduled disposal of records that have met or exceeded their retention periods must be postponed if the records are responsive to, subject to, or relate in some way to any of the following:

- (a) A pending Public Records Act request received by the District;
- (b) A subpoena served on the District;
- (c) A Request for Production received by the District from an opposing party in litigation;
- (d) A court order;
- (e) A litigation hold or request for preservation of evidence received by the District; or
- (f) A claim filed against the District under the Government Claims Act.

The above exceptions apply to both hard copy and electronic records.

VIII. RECORDS RETENTION SCHEDULE

The "Records Retention Schedule" is attached to this policy as Attachment "A" and is incorporated herein by reference. This policy and the Records Retention Schedule comply with the records

retention guidelines provided by the California Secretary of State and may be updated by the Executive Director as needed in order to stay in compliance with federal and State laws and regulations.

ATTACHMENT"A" RECORDS RETENTION SCHEDULE

[See Next Page]

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accident/Illness Reports	Administration	Exempt from public disclosure; For Employee Medical Records & Employee Exposure Records regarding exposure to toxic substances or harmful physical agents --includes Material Safety Data Sheets (MSDS) Does NOT include: records of health insurance claims maintained separate from employer's records; first aid records of one-time treatments for minor injuries; records of employees who worked less than one (1) year if records are given to employee upon termination	GC 6254(c) 8CCR 3204(d)(1)(A)(B)	Length of employment plus 30 years
Accidents/Damage to District Property	Administration	Risk management administration	CCP 337.15	10 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounting Records - General Ledger	Finance	General Ledger	CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years Published articles show 4 - 7 years retention as typical. Sec. of State Guidelines recommends permanent retention.
Accounting Records - - Permanent Books of Accounts	Finance	Records showing items of gross income, receipts and disbursement (including inventories, per IRS regulations)	26 CFR 1.6001-1(c) & (e)	Permanent

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounts Payable	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers; investments, invoices and back-up documents, purchase orders, , petty cash, postage, PERS reports, check requests, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 4 years
		Expense reimbursements to employees & officers; travel expense reimbursements or travel compensation	GC 60201(d)(12)	7 years after date of payment
Accounts Receivable	Finance	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, receipts, cash register tapes, payments for fees, permits, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited+ 4 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Affidavits of Publication/ Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Agency Report of Consultants (FPPC Form 805)	Administration	Identifies consultants hired by the District who must file Form 700	2 CCR 18734; GC 81009(e)	7 years
Agency Report - Events and Ticket/Pass Distribution (FPPC Form 802)	Administration	Report of tickets/passes; identifies persons who received tickets/passes and describes the public purpose for the distribution	GC 81009(e)	Originals - 7 years; Copy must be posted on agency website
Agency Report of Public Official Appointments (FPPC Form 806)	Administration	Report of additional compensation received by agency officials when appointing themselves to committees, boards or commissions of other public agencies, special districts, joint powers agencies or joint powers authorities. Current report must be posted on the agency's website.	FPPC Reg. 18702.5(b)(3); GC 34090	Recommended retention: Keep a paper copy of report for 2 years after removal from the agency's website

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Agenda/ Agenda Packets	Administration	Original agendas / special meeting notices / certificates of posting, etc. - Board of Directors meetings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Agenda reports (staff reports)	Administration	Documentation received, created and/or submitted to Board of Directors	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/ completion or as required by the agreement

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Annexations / Reorganizations	Development	Notices, Resolutions, Certificates of Completion (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)(1)	Permanent
Annual Financial Report	Finance	May include independent auditor analysis	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 7 years
Appraisals	Development	For real property owned by District - Exempt from public disclosure until real estate transaction is complete	GC 34090 GC 6254(h)	2 years
Articles of Incorporation	Administration		GC 34090 GC 60201	Permanent

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Audit Reports	Finance	Financial services; internal and/or external reports	GC 60201 CCP 337.343 Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 4 years Sec. of State Guidelines recommends permanent retention
Audit Hearing or Review	Finance	Documentation created and or received in connection with an audit hearing or review	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Bank Account Reconciliations	Finance	Bank statements, receipts, certificates of deposit, etc.	26 CFR 31.6001-1(e)(2)	4 years (Sec. of State Guidelines - recommended retention: until audited + 5 years)

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Behested Payment Report (FPPC Form 803)	Finance	FPPC form used by elected officials to disclose payments made at their behest (\$5,000 or more from same source) for legislative, governmental, or charitable purposes.	GC 81009; 8201S(b)(2)(B)(iii)	7 years
Bids, Successful	Development	Includes plan and specifications; notices/affidavits.	GC 34090 CCP 337, 337.1	4 years
Bids, Unsuccessful	Development	Unsuccessful bid packages only (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201	2 years
Billing records	Finance	Utility bill stubs - submitted with payment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Bonds	Finance	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements.	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Bonds - Employee (Fidelity Bonds)	Finance	Form of insurance that covers employer (District) for losses resulting from :fraudulent acts of specified employees	GC 34090	Current + 2 years
Bonds - Paid/Cancelled	Finance	Paid or cancelled bonds; warrant certificates; interest coupons	CCP 337.5	10 years
Bonds - Unsold/Unused	Finance	Unsold/unused bonds	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; GC 43900 et seq.	2 years (specific requirements for disposal of unused bonds)
Bonds - Final	Finance	Final bond documentation; monthly statement of transactions; supporting documents	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Development	Finance	Housing; Industrial Development	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Surety	Finance	Documentation created and/or received in connection with the performance of work/services for the District	CCP 337	4 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Brochures/ Publications	Administration	Retain selected documents only for historic value.	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Budget, Annual	Finance	Annual operating budget approved by legislative body	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Sec. of State recommends permanent retention . May be revised at a later time.
Cal-OSHA	Administration	Log of work related injuries & illnesses (Form 300), Annual Summary (Form 300A), Incident reports (Form 301)	LC 6410; 8 CCR 14300.33	5 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Checks - District-issued	Finance	<p>District checks paid - expense reimbursement to employees; payments to independent contractors; etc. Includes check copies; canceled or voided checks; electronic versions of checks</p> <p>District checks paid to vendors; other District payments. Includes check copies; canceled or voided checks; electronic versions of checks.</p>	<p>GC 60201(d)(12) CCP 337</p> <p>Sec. of State Local Gov't. Records Mgmt. Guidelines; CCP 337; 26 CFR 31.6001-1(e)(2)</p>	<p>7 years</p> <p>Until audited + 4 years</p>
Claims Filed Against the District	Administration	Government Claims Act - Claims paid/denied (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4); GC 34090	Until settled + 2 years
Complaints - Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the District and not otherwise specifically covered by the retention schedule.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Conflict of Interest Code	Administration	Conflict of Interest Code - required under Political Reform Act; must be reviewed by July 1st of every even- numbered year and amended if necessary	GC 87300 et seq.	Permanent
Contracts (see also Agreements)	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/ completion

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Correspondence	Administration	General correspondence regarding District business, including but not limited to letters, email, and text messages; Posts/comments on District-owned social media accounts	GC 34090; Sec. of State Local Gov. Records Mgmt. Guidelines	2 years
Credit Cards, District-owned	Finance	Credit card bills or statements, and other records related to use of District-owned credit cards	26 CFR 31.6001-1(e)(2)	Until audited+ 4 years
Deeds, Real Property (Grant Deeds)	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)	Permanent
Deferred Compensation Reports	Finance	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3	3 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Demographic/ Statistical Data	Administration		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
DMV Driver's Records Reports (DMV Pull-Notice System)	Administration	Motor vehicle pulls - Personnel record-Exempt from public disclosure.	GC 34090 GC 6254(c) VC 1808.1(c) Sec. of State Local Gov't. Records Mgmt. Guidelines;	Until superseded (should receive new report every 12 months) Sec. of State recommends until termination + 7 years
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(8)	Permanent

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
EEOC Records (Equal Employment Opportunity Commission)	Human Resources	Records, reports showing compliance with federal equal employment requirements (EEO-4 Reports, etc.)	29 CFR 1602.30	3 years
Employee Benefits	Administration	Benefit plans (including "cafeteria" and other plans); health insurance programs; records regarding COBRA - extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027 28 CCR 1300.85.1 11 CCR 560 29 CFR 1627.3(b)(2)	For life of plan/policy+ 6 years
Employee Bonds (Fidelity Bonds)	Administration	Form of insurance that covers employer for losses resulting from fraudulent acts of specified employees	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	While employed + 2 years
Employee Files	Administration	Personnel files - Exempt from disclosure	GC 12946 GC 6254(c)	While current+ 4 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employee Information, General	Administration	Name, address, date of birth, occupation	29 CFR 1627.3(a) LC 1174	4 years
Employee Information, Payroll	Administration	Rate of pay and weekly compensation earned (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201 29 CFR 1627.3(a)	7 years
Employee Information & Applicant Identification Records	Administration	Personnel--Data regarding race, sex, national origin of non-hired applicants & employees [Employee data must be kept separate from personnel files]	2 CCR 11013(b), (c)(2), (c)(3)	Current + 2 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employee, Medical & Exposure Records (toxic substances or harmful physical agents)	Administration	<p>Medical records are part of personnel file --not a public record.</p> <p>Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents.</p> <p>Does <u>not</u> include first-aid records of one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.</p> <p>(For employees of less than 1 year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)</p>	<p>GC 6254(C)</p> <p>29 CFR 1910.1020</p> <p>8 CCR3204</p> <p>(d)(1)(A)(B)</p>	<p>Length of employment + 30 years</p>

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Employee, Non-safety	Administration	Non-safety employee records may include: Release Authorizations; Certifications; Reassignments; outside employment; commendations, disciplinary actions; terminations;; evaluations-pre-employee medicals; fingerprints; identification cards (ID's)	29 CFR 1627.3 GC 12946	Length of employment + 3 years
Employee Programs	Administration	Includes EAP and Recognition	GC 34090 GC 12946	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946 GC 34090 29 CFR 1602.31 29 CFR 1627.3	Current + 2 years
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employment Applications - Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 12946 29CFR 1627.3(b)(1)(i)	4 years
Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act	8 USC 1324a (b)(3)	4 years after date of hire, or 1 year after date of termination, whichever is later
Employment - Personnel (by name)	Administration	Paperwork documenting internal and external training	GC 12946	Length of employment + 2 years
Employment - Public Safety	Administration	Certification/designations	GC 34090 GC 12946	Length of employment + 2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employment - Surveys and Studies	Administration	Includes classification, wage rates	29 CFR 516.6(a)(2)	2 years
Employment - Training Records, Non-Safety	Administration	Volunteer program training - class training materials, internships	GC 34090 GC 12946	Length of employment + 2 years
Employment - Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates	GC 60201(d)(10)	Until superseded
Environmental Quality Air Quality (AQMD)	Development	Participants/voucher logs, Total Daily Mileage Survey (TDM); various local authorities; Commute Alternative	CCP 338(k); GC 34090	3 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Environmental Quality California Environmental Quality Act (CEQA)	Development	Exemptions, Environmental Impact Report, Mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CEQA Guidelines	Permanent
Environmental Quality Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years
Environmental Quality Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years

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Environmental Quality Soil	Development	Analysis, construction recommendations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years
Environmental Quality Soil Reports	Development	Final Reports	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent
ERISA Records (Employee Retirement Income Security Act)	Administration	Employee Retirement Income Security Act of 1974 - plan reports, certified information filed	29 USC 1027	6 years after date filed

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Ethics Training Records	Administration	Records required to be kept. Records must show dates that local officials and designated staff satisfied the training requirements and the entity that provided the training	GC 53235.2	5 years after receipt of training
California Family Rights Act Leave, Reproductive Loss Leave, Bereavement Leave, or any Leave taken	Administration	Records of leave taken, District policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946	While employed +3 years (federal) or 2 years (State)
Federal Tax Records	Finance	May include as attachments copies of Forms 1095-C, 1096, 1099, W-4 and W-2	26 CFR 31.6001.1-4 26 CFR 31.6001-1(e)(2) 29 CFR 516.5-516.6	Current + 4 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Fixed Assets Inventory	Finance	Reflects purchase date, cost, account number	GC 34090 CCP 337,343	Until audited+ 4 years
Fixed Assets Surplus Property	Finance	Auction; disposal - Listing of property; sealed bid sales of equipment	GC 34090 CCP 337,343	Until audited + 4 years
Fixed Assets Vehicle Ownership & Title	Finance	Title transfers when vehicle is sold.	VC 9900 et. seq.; GC 60201(d)(10)	Until sold
Fund Transfers	Finance	Internal; bank transfers & wires	CCP 337; 26 CFR 31.6001-1(e)(2)	Until audited + 4 years
General Ledgers	Finance	All annual financial summaries--all agencies	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited+ 4 years Published articles show 4- 7 years retention as typical. Sec. of State Guidelines recommends permanent retention

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Gift to Agency Report (FPPC Form 801)	Administration	FPPC form showing payment or donation made to the District or to a District official and which can be accepted as being made to the District .	2CCR 18944(c)(3)(F), (G); FPPC Fact Sheet : "Gifts to an Agency - Part 2"	Original - retain 7 years; Copy must be posted on agency website
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090	Until completed + 2 years
Grants - Successful Community Development Block Grant (CDBG); Urban Development; other Federal and State grants	Development	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient dockets, environmental review, inventory, consolidated plan, etc.	GC 34090 24 CFR 570.502 24 CFR 85.42	Until completed + 4 years
Grants - Unsuccessful	Development	Applications; Documents showing rejection or denial of application	GC 34090; Sec. of State Local Gov't Records Mgmt.	2 years

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Hazardous Materials - Hazardous Waste Disposal	Public Safety	Documents regarding handling and disposal of hazardous waste [Permanent retention of environmentally sensitive materials is recommended]	H&S 117945 H&S 118165 22 CCR 66279.91 3 CCR 6624(g)	While current + 10 years
Hazardous Materials - Permits, Hazardous Materials Storage	Public Safety	[Permanent retention of environmentally sensitive materials is recommended]	GC 34090	While current+ 2 years
Hazardous Materials - Exposure Records, etc.	Public Safety	Employee exposure records; name/identity of chemical substance used; when & where chemical substance was used	8 CCR 3204(d)(1)(B)	30 years
Hazardous Materials - Underground Storage Tank	Public Safety	Compliance: Documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent

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Insurance	Finance	Personnel related	GC 34090	Current + 2 years
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090 Sec of State Guidelines	Current + 2 years Sec. of State recommends permanent retention
Insurance Certificates	Finance	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 34090 Sec. of State Guidelines	Current + 2 years Sec. of State recommends permanent retention

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Insurance, Liability/Property	Finance	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 34090 Sec. of State Guidelines	Current+ 2 years Sec. of State recommends permanent retention
Insurance, Risk Management Reports	Finance	Federal OSHA Forms; Loss Analysis Report; Safety Reports; Actuarial Studies	29 CFR 1904.44 GC 34090	5 years (Federal) 2 years (State)
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Invoices	Finance	Invoices from vendors and back-up documents	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 4 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	While current + 3 years
Lease Agreement	Administration	Property or equipment	CCP 337 CCP 337.2 CCP 343	Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Legal Opinions	Administration	Confidential - not for public disclosure (attorney-client privilege)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until superseded+ 2 years
Litigation	Administration	Case files (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4)	Until settled or adjudicated + 2 years
Lobbying or Lobbyist Forms (FPPC forms)	Administration	FPPC Form 602-Lobbying Firm Activity Authorization; FPPC Form 635 -Report of Lobbyist Employer & Report of Lobbying Coalition - forms used when employing or contracting with a lobbying firm	FPPC Reg. 18615(d)	5 years
Maintenance Manuals	Administration	Equipment service/maintenance	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Maintenance/Repair Records	Administration	Equipment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Internal - 2 years External - 7 years

Legal Authority Abbreviatkms

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Minutes - Board meetings	Administration	Minutes of District Board meetings. Documents may be imaged immediately. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090, 60201	Permanent
Newsletter, District	Administration	May wish to retain permanently for historic reference.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Notices - Public Meetings	Administration	Special Meetings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Oaths of Office	Administration	Elected and public officials - Board Members	GC 34090 29 USC 1113 Sec. of State Local Gov't Records Mgmt. Guidelines	Length of term/employment plus 6 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
OSHA	Administration	OSHA 300 Log, privacy case list, OSHA 300A annual summary, OSHA 301 incident report forms	LC 6410; 8 CCR 14300.33 29 CFR 1904.33	5 years
OSHA (Accident/Illness Reports)	Administration	Personnel - Employee Exposure Records & Employee Medical Records regarding exposure to toxic substances Exempt from disclosure	LC 6410; 8 CCR 14307; 8 CCR. 3204(d)(1)(A); GC 6254(c)	Duration of employment plus 30 years
Payroll - Federal/State Reports	Finance	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports	GC 60201	7 years
Payroll Deduction/ Authorizations	Finance	Finance	29 CFR 516.6(c) GC 60201	While Current + 7 years
Payroll records	Finance	Records that specify compensation paid to employees, officers (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(12)	7 years after date of payment

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Payroll records -employee information	Finance	Records showing employee information/data - names, addresses, etc.	29 CFR 516.5 LC 1174(d)	4 years from date of last entry
Payroll records, terminated employees	Finance	Finance files (Documents are to be retained in original format, whether hard copy or electronic)	29 CFR 516.5 GC 60201(d)(12)	7 years from date of last entry
Payroll, registers	Finance	Payroll registers, payroll reports (Documents are to be retained in original format, whether hard copy or electronic) Registers that show labor costs by employee and program	29 CFR 516.5(a) LC 1174(d) GC 60201(d)(12) Sec. of State Local Gov't Records Mgmt. Guidelines	7 years from date of last payment Sec. of State recommends permanent retention 3 years

RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Payroll, time cards/sheets	Finance		29 C.F.R. 516.6; LC 1174; Sec. of State Local Gov't. Records Mgmt. Guidelines	Sec. of State Guidelines recommendation - Until audited+ 6 years
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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Payroll - Wage Rates/ Job Classifications	Finance	Employee records	LC 1197.5(d) LC 1174(d) GC 12946 29 CPR 516.6 29 CPR 1602.4 29 CPR 1627.3	While current + 3 years
PERS - Employee Benefits	Human Resources	Retirement Plan - annual reports required to be filed under ERISA PERS Employee Benefit Plan - original document, or copies	29 USE 1021 29 CPR 1627.3(b)(2) GC 34090	6 years Current + 2 years
Personnel Policies -- Rules and Regulations	Human Resources	Including employee handbooks, employee manuals, and other policies/procedures	29 CFR 516.6 29 CPR 1627.3(a)	Current + 3 years
Personnel Records	Human Resources	Other records (not payroll) - job applications, resumes; records relating to promotion, demotion, transfer, lay-off, termination; results of employment tests, etc.	GC 12946 29 CPR 1627.3	Current + 4 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Petitions	Administration	Submitted to legislative bodies	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Policies, Administrative	Administration	All policies and procedures, directives rendered by the District not assigned a resolution number	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Policies, District Board	Administration	Original policies adopted by the District Board	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Press Releases	Administration	Related to District actions/activities.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Procedure Manuals	Administration	Administrative.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Property Acquisition/ Disposition	Development	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	10 years
Public Records Request	Administration	Requests from the public to inspect or copy public documents	GC 34090 GC 60201(d)(5)	2 years
Purchasing RFQ's, RFP's	Finance	Requests for Qualifications; Requests for Proposals regarding goods and services	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited+ 4 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Purchasing, Requisitions, Purchase Orders	Finance	Original Documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CCP 337	Until audited + 4 years
Recordings - audio (e.g., for preparation of meeting minutes)	Administration	Audio recordings of Board meetings - "made for whatever purpose by or at the direction of the local agency"	GC 54953.5(b)	Minimum 30 days
Recordings - routine video monitoring, telephone, and radio communications	Administration	Routine daily recording of telephone communications & radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 53160, 53161	Videos - 1 year; Phone & Radio communications - 100 days (destruction must be approved by legislative body and with written consent of agency attorney). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved. If another record of the video recording is kept (written minutes or audio recording), video needs to be kept for only 90 days after the recorded event.

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Recordings, video recordings - meetings of legislative bodies	Administration	Recordings of public meetings made by or at the direction of the District (e.g., Board meetings)	GC 54953.5(b)	Minimum 30 days
Recordings, video or digitally recorded - other events (Duplicate - See Description or Example of Record)	Administration	Other than videos or digital recordings of public meetings; Considered duplicate records if another record of the same event is kept (i.e., written minutes or audio recording)	GC 53161 85 Ops. Cal. Atty. Gen. 256 (2002)	Minimum 90 days after event is recorded
Records Management Disposition/ Destruction Certification	Administration	Documentation of final disposition/ destruction of records	GC 34090, 60201(d)(10)	Permanent
Records Retention Schedules	Administration		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 4 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	4 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Resolutions	Administration	Vital records - may be imaged immediately	GC 60201 GC 34090	Permanent
Returned Checks	Finance	Adjustments-NSF, etc. (not District checks)	GC 34090 CCP 337,343	Until audited+ 4 years
Salary/Compensation Studies, Surveys	Human Resources	Studies or surveys of other agencies regarding wages, salaries and other compensation or benefits	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	While current + 2 years
Settlement Agreements	Administration	Final, signed/approved settlement agreements for litigation matters, claims, etc. For Workers Compensation claims -final, signed/approved settlement agreements	GC 60201(d)(4) 8 CCR 10102 8 CCR 15400.2	2 years after signed/approved 5 years after signed/approved
State Controller	Finance	Annual reports.	GC 34090	2 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 years
Statements of Economic Interest Statements (SEI) - Form 700 (originals) - non-elected	Administration	Originals of statements of designated employees (Retain hard copy for 2 years, then retain imaged electronic version)	GC 81009(e), (g)	7 years (can image after 2 years)
Taxes, Special	Finance	Special tax levied by a local agency on a per parcel basis	CCP 338	Until audited + 3 years
Unemployment Insurance Records	Finance	Records relating to unemployment insurance - claims, payments, correspondence, etc.	26 USC 3301-3311; Calif. Unemployment Insurance Code; CCP 343	While current + 4 years

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RECORDS RETENTION SCHEDULE FOR SPECIAL DISTRICTS

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Vouchers - Payments	Finance	Account postings with supporting documents	GC 34090 CCP 337	Until audited + 4 years
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied; then retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 2 years
Workers Compensation Files	Finance	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102	Until the latest of the following dates: 5 years from date of injury; or 1 year from date compensation was last provided; or when all compensation due has been paid.

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ATTACHMENT "B"

REQUEST FOR DESTRUCTION OF OBSOLETE RECORDS FORM

[See Next Page]

Attachment "B"

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
REQUEST FOR DESTRUCTION OF OBSOLETE RECORDS

To:

From:

Subject: Request for Destruction of Obsolete Records

I am requesting approval to destroy the obsolete records listed below.

DATES OF RECORDS	DESCRIPTION OF RECORD

(If additional space is needed to describe records, please attach additional pages.)

APPROVED

Employee Name & Title

Date

Executive Director

Date

The obsolete records described above or on any attached pages were destroyed under my supervision using the following method: Shredding D Burning
Other (specify method)

I certify that such destruction meets the requirements of the Placer County Resource Conservation District Records Retention and Destruction Policy and Records Retention Schedule adopted on February 18, 2020, as a part of the RCD's District Policy Handbook, and all applicable requirements of State and federal law.

Executive Director

Date of Records Destruction

The foregoing policy was approved and adopted the ____ day of _____ by the following vote:

Ayes: _____

Noes: _____

Abstain: _____

Absent: _____

Board Chair: Claudia Smith _____

Signature _____



Indoor Heat Illness Prevention Plan for Placer County Resource Conservation District

Adopted August 27, 2024

Responsibility

The Executive Director has overall authority and responsibility for implementing the provisions of this program in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the Indoor Heat Illness Prevention Program in their assigned work areas and for ensuring workers receive answers to questions about the procedures in a language they understand.

All workers are responsible for using safe work practices; following all directives, policies, and procedures; and assisting in maintaining a safe work environment.

This plan is in English and is maintained at our worksite at 11641 Blocker Drive, Suite #120. It is available to workers or their representatives upon request.

Procedures for the Provision of Water:

1. Fresh, pure, suitably cool water will be provided to workers free of charge. Water Bottles and/or potable water are available at both the District main office and Chipper Warehouse.
2. Supervisors will ensure that the water is fresh, pure, and suitably cool. During hot weather or high indoor heat work conditions, the water will be cooler than the ambient temperature, but not so cool as to cause discomfort. Water at indoor locations is kept cool in the refrigerator and the tap water at the Office location is suitably cool.
3. The water will be located in the break rooms of the main office and chipper warehouse.
4. In the event of indoor conditions exceeding 82 degrees Fahrenheit workers will be reminded verbally by their supervisor and encouraged to frequently consume small quantities of water throughout their shift.
5. All water containers will be kept in a sanitary condition. Water from non-approved or non-tested water sources (e.g., untested wells) is not acceptable. If hoses or connections are used, they must be approved for potable drinking water systems, as shown on the manufacturer's label.

Procedures for Access to Cool-Down Areas for Indoor Places of Employment

1. Cool-down areas(s) will be located in the chipper warehouse. The temperature in the indoor cool-down areas will be maintained at less than 82 degrees Fahrenheit by utilizing a fan and swamp cooler. The main office will be closed if the air conditioning unit is broken and the temperature rises above 82 degrees Fahrenheit, and office workers will be instructed to work from home.
2. The cool-down area(s) will be available at the site to accommodate all of the workers who are on a break at any point in time and will be large enough so that all workers on break can sit in a normal posture fully in the cool-down area(s) without having to be in physical contact with each other. To ensure this, we will provide 4 seats in the cool-down area.
3. Workers will be informed of the location of the cool-down area(s) and will be encouraged and allowed to take cool-down breaks in the cool-down area(s) whenever they feel they need a break. A worker who takes a preventative cool-down rest break will be monitored and asked if they are experiencing symptoms of heat illness. In no case will the worker be ordered back to work until signs or symptoms of heat illness have abated (see the section on Emergency Response for additional information). If a worker exhibits signs or symptoms of heat illness while on a preventative cool-down rest, then appropriate first aid or emergency response will be provided. Preventative cool-down rest periods will be at least 5 minutes, in addition to the time needed to access the cool-down area.

Procedures for Temperature Assessment for Indoor Places of Employment

1. A thermometer will be used throughout the workplace to monitor temperature or heat index. Monitoring instruments will be maintained according to manufacturer's recommendations and the instruments used to measure the heat index shall be based on the heat index chart in Appendix A of Section 3396. The locations for the temperature measurements will be:
 - A. A thermometer is located on the wall directly across from the front door when entering the chipper warehouse.
2. The temperature or heat index will be measured and recorded by Chipper Supervisor or Chipper Crew Lead. Workers will be actively involved in the planning, conducting, and recording of measurements of temperature or heat index. The temperature will be recorded at the beginning of the work day and upon returning from the field in the afternoon. Temperatures will be recorded on the "Safety Training and PPE Sign Out Sheet."
3. Records of the temperature or heat index measurements, whichever value is greater, will be retained for 1 year or until the next measurements are taken, whichever is later, and made available at the Main Office to workers or designated representatives upon request. The records will include the date, time, and specific location of all measurements.
4. Initial temperature or heat index measurements shall be taken where workers work and at times during the work shift when worker exposures are expected to be the greatest and when it is suspected to equal or exceed 82 degrees Fahrenheit.
5. Measurements will be taken again when they are reasonably expected to be 10 degrees Fahrenheit or more above the previous measurements where workers work and at times during the work shift when worker exposures are expected to be the greatest.

Procedures for Control Measures for Indoor Places of Employment

Control measures will be implemented when either of the following occurs:

- Indoor temperature or heat index is 87 degrees Fahrenheit or higher.
 - Indoor temperature is 82 degrees Fahrenheit or higher and workers are either:
 - Wearing clothing that restricts heat removal or
 - Working in an area with high radiant heat.
1. Feasible engineering controls will be implemented first to reduce the temperature and heat index to below 87°F (or temperature to below 82°F for workers working in clothing that restricts heat removal or working in high radiant heat areas). Administrative controls will be added if feasible engineering controls are not enough to comply with the standard. If both feasible engineering and administrative controls are not enough to decrease the temperature and minimize the risk of heat illness, then personal heat-protective equipment will be provided.
 2. The following engineering controls will be implemented to lower the indoor temperature, heat index, or both to the lowest possible level. These controls help make the work environment cooler or create a barrier between the worker and the heat: [Employers have options when implementing control measures to protect their workers against heat illness and to comply with the standard. The following are examples. Customize this section to your workplace and include the site-specific procedures that you will implement for workers. Delete parts that do not apply to your worksite.
 - Cooling fans or air conditioning
 - Increased natural ventilation, such as open windows and doors when the outdoor temperature or heat index is lower than the indoor temperature and heat index
 - Reflective shields to block radiant heat
 - Evaporative coolers
 3. The following administrative controls will be implemented once all feasible engineering controls have been implemented. These controls are modified work practices that can reduce heat exposure by adjusting work procedures, practices, or schedules:
 - Modify work schedules and activities to times of the day when the temperature is cooler or schedule shorter shifts, especially during heat waves. Heat wave means any day in which the predicted high temperature for the day will be at least 80 degrees Fahrenheit and at least 10 degrees Fahrenheit higher than the average high daily temperature in the preceding five days. For newly hired workers and unacclimatized existing workers, gradually increase shift length over the first one to two weeks.
 - Require mandatory rest breaks in a cooler environment, such as a shady location or an air-conditioned building. The duration of the rest breaks should increase as heat stress rises.
 - Schedule work at cooler periods or times of day, such as early morning or late afternoon.
 - Rotate job functions among workers to help minimize exertion and heat exposure. If workers must be in proximity to heat sources, mark them clearly, so they are aware of the hazards.
 - Require workers to work in pairs or groups during extreme heat so they can monitor each other for signs of heat illness.
 - Other: [Describe any other method of administrative control].]

4. The following personal heat-protective equipment will be provided if feasible engineering controls do not decrease the temperature enough and administrative controls do not minimize the risk of heat illness. This personal heat-protective equipment consists of special cooling devices that the worker wears on their body that can protect them in hot environments: [Employers have options when implementing control measures to protect their workers against heat illness and to comply with the standard. The following are examples. Customize this section to your workplace and include the site-specific procedures you will implement for workers. Delete parts that do not apply to your worksite.

- Water and/or air-cooled garments, cooling vests, jackets, and neck wraps. The cooling source can be reusable ice packs or cooled air connected to an external source.
- Supplied air personal cooling systems
- Insulated suits
- Heat-reflective clothing
- Infrared reflecting face shields
- Other: [Describe any other type of heat-protective equipment you will use].]

Procedures for Acclimatization: [Customize this section to your workplace and include the site-specific procedures to be implemented for workers. Delete parts that do not apply to your worksite.]

Acclimatization is the temporary adaptation of the body to work in the heat that occurs gradually when a person is exposed to it. The body needs time to adapt when temperatures rise suddenly, and a worker risks heat illness by not taking it easy when a heat wave or heat spike strikes, or when starting a new job that exposes the worker to heat to which the worker's body hasn't yet adjusted. Inadequate acclimatization can be significantly more perilous in conditions of high heat and physical stress. The following are additional protective procedures that will be implemented when conditions result in sudden exposure to heat that workers are not accustomed to.

To ensure proper acclimatization of employees, The District will follow these procedures:

- The weather will be monitored daily. The supervisor will be on the lookout for sudden heat wave(s), or increases in temperatures to which employees haven't been exposed to for several weeks or longer.
- During a heat wave or heat spike, the work day may be cut short (example 12 p.m.), may be rescheduled (example conducted at night or during cooler hours) or if at all possible cease for the day.
- The supervisor will be extra-vigilant with new employees and stay alert to the presence of heat related symptoms.
- New employees will be assigned a "buddy" or experienced coworker to watch each other closely for discomfort or symptoms of heat illness.
- During a heat wave, all employees will be observed closely (or maintain frequent communication via phone or radio), to be on the lookout for possible symptoms of heat illness.
- Train employees and supervisors on the importance of acclimatization, how it is developed and how these District procedures address it.

Procedures for Handling a Sick Worker:

1. When a worker displays possible signs or symptoms of heat illness, a trained first aid worker or supervisor will evaluate the sick worker and determine whether resting in the cool-down area(s) and drinking cool water will suffice or if emergency service providers will need to be called. A sick worker will not be left alone in the cool-down area(s), as their condition could take a turn for the worse.
2. When a worker displays possible signs or symptoms of heat illness and no trained first aid worker or supervisor is available at the site, emergency service providers will be immediately called by the supervisor or crew lead on-site.
3. Emergency service providers will be called immediately if a worker displays signs or symptoms of severe heat illness (e.g., decreased level of consciousness, staggering, vomiting, disorientation, irrational behavior, incoherent speech, convulsions, red and hot face), does not look okay, or does not get better after drinking cool water and resting in the shade. While the ambulance is en route, first aid will be initiated (e.g., cool the worker by placing the worker in the shade, removing excess layers of clothing, placing ice packs in the armpits and groin area, and fan the victim). We will not let a sick worker go home, because even if they start to feel better, their condition could worsen, and they may die before reaching a hospital.
4. If a worker displays signs or symptoms of severe heat illness (e.g., decreased level of consciousness, staggering, vomiting, disorientation, irrational behavior, incoherent speech, convulsions, red and hot face) emergency service providers will be called, the signs and symptoms of the victim will be communicated to them, and an ambulance will be requested.

Procedures for Emergency Response:

1. Call 911 or take Employee to a medical clinic or ER. Medical services or 911 will be contacted via supervisor or employee mobile phone.
2. Provide address/directions to worksite.
3. The supervisor will ensure that emergency procedures are invoked when appropriate.

All supervisors will carry cell phones or other means of communication, to ensure that emergency medical services can be called. Checks will be made to ensure that these electronic devices are functional prior to each shift.

When an employee is showing symptoms of possible heat illness, steps will be taken immediately to keep the stricken employee cool and comfortable once emergency service responders have been called (to reduce the progression to more serious illness).

Procedures for Worker and Supervisor Training:

To be effective, training must be understood by workers. Therefore, it must be given in a language and vocabulary the workers understand. Training records will be maintained and will include the date of the training, who performed the training, who attended the training, and the subject(s) covered. Training records will be maintained

1. Supervisors will be trained prior to being assigned to supervise other workers. Training will include this company's written procedures and the steps supervisors will follow when workers exhibit symptoms consistent with heat illness.
2. Supervisors and workers will be trained as it is Placer County Resource Conservation District's responsibility to provide water, access to cool-down areas or shade, preventative cool-down rests, and first aid, as well as the workers' right to exercise their rights under this standard without retaliation.
3. Supervisors and workers will be trained in appropriate first aid and/or emergency response to different types of heat illness and made aware that heat illness may progress quickly from mild signs and symptoms to a serious, life-threatening illness.
4. Supervisors will be trained on how to track the weather at the job site (by monitoring predicted temperature or heat index highs and periodically using a thermometer). Supervisors will be instructed on how weather information will be used to modify work schedules, increase the number of water and rest breaks, or cease work early if necessary.
5. All workers and supervisors will be trained prior to working. Training will include all aspects of implementing this company's written procedures, including access to sufficient water and cool-down area(s), cool down rests, high-heat procedures, emergency response procedures, control measures, importance of frequent consumption of water, different types of heat illness, common signs and symptoms of heat illness, and acclimatization procedures. Workers and supervisors will also be trained on the environmental and personal risk factors of heat illness, as well as the burden of heat load on the body caused by exertion, clothing, and personal protective equipment. The importance of immediately reporting signs and symptoms of heat illness will be especially emphasized.
6. In addition to initial training, workers will be retrained annually.
7. Workers will be trained on the steps for contacting emergency medical services, including how they are to proceed when there are non-English speaking workers, how clear and precise directions to the site will be provided, how to transport ill workers to a point where they can be reached by an emergency responder, and the importance of making visual contact with emergency responders at the nearest road or landmark to direct them to their worksite, if necessary.
8. New workers will be assigned a "buddy," or experienced co-worker, to ensure that they understand the training and follow company procedures.